

BIRDS EYE VIEW

England & Wales · Charity number 1105226

Details

Status	Registered
Legal form	Charitable company
Company number	04851498
Registered	2004-08-02
Register	View on the Charity Commission register

Contact

Address	3Space International House 6 Canterbury Crescent London SW9 7QE
Phone	020 7060 3168
Email	accounts@reclaimtheframe.org
Website	www.reclaimtheframe.org

Activities

Objects: 1) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE ARTS AND SCIENCES OF FILM AND FILMMAKING AND IN PARTICULAR BUT NOT EXCLUSIVELY IN THE ROLE OF WOMEN IN FILM AND FILMMAKING.2) TO FURTHER ANY OTHER SIMILAR PURPOSES WHICH ARE CHARITABLE IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES FROM TIME TO TIME AS THE CHARITY THINKS FIT

Activities: Birds Eye View raises public awareness by positively celebrating the diverse talents of women filmmakers from around the world on all platforms, whilst inspiring, encouraging and equipping the next generation of women filmmakers and executives to break new ground through our talent development programmes.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£275,704	£296,738	-	-
2024-03-31	£280,379	£275,479	-	-
2023-03-31	£292,710	£326,508	-	-
2022-03-31	£323,320	£330,831	-	-
2021-03-31	£302,776	£274,039	-	-

Trustees

Name	Role	Appointed
Valeria Bullo	Chair	2024-08-01
Carine Nadia Hejazi		2026-03-09
Fozia O'Dowd		2023-01-11
Holly Tarquini		2026-03-09
Mariayah Kaderbhai		2026-03-09
Rebecca Lisa Ines del Tufo		2024-03-20
Samantha Joly		2026-03-09
Sophie Doherty		2023-07-11
Yaw Basoah		2024-01-25

Accounts

Company no. 04851498
Charity no. 1105226

Birds Eye View
Report and Unaudited Financial
Statements
31 March 2025

Birds Eye View

Reference and administrative details

For the year ended 31 March 2025

Company number	04851498																		
Charity number	1105226																		
Registered office and operational address	3Space International House 6 Canterbury Crescent London SW9 7QE																		
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Valeria Bullo</td><td>Chair, appointed 1 August 2024</td></tr><tr><td>Yaw Basoah</td><td></td></tr><tr><td>Tara Brown</td><td>resigned 8 July 2025</td></tr><tr><td>Rebecca del Tufo</td><td></td></tr><tr><td>Sophie Doherty</td><td></td></tr><tr><td>Sophie Glover</td><td>resigned 11 February 2025</td></tr><tr><td>Stephanie Hayward</td><td></td></tr><tr><td>Fozia O'Dowd</td><td></td></tr><tr><td>Tolu Stedford</td><td>resigned 8 July 2025</td></tr></table>	Valeria Bullo	Chair, appointed 1 August 2024	Yaw Basoah		Tara Brown	resigned 8 July 2025	Rebecca del Tufo		Sophie Doherty		Sophie Glover	resigned 11 February 2025	Stephanie Hayward		Fozia O'Dowd		Tolu Stedford	resigned 8 July 2025
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Sophie Glover	resigned 11 February 2025																		
Stephanie Hayward																			
Fozia O'Dowd																			
Tolu Stedford	resigned 8 July 2025																		
Director	Melanie Iredale																		
Bankers	The Co-operative Bank PO Box 250 Delf House Southway Skelmerdale WN8 6WT																		
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																		

TRUSTEES REPORT COVERING THE PERIOD 01 APRIL 2024 - 31 MARCH 2025

The Trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)”.

Objectives and activities

The charity's objective is to advocate for equality and diversity in cinema, on screen, behind the lens and across the wider industry, specifically focusing on the role of people of marginalised genders in film and filmmaking; and also to further any other similar purposes which are charitable in accordance with the law of England and Wales from time to time as the charity sees fit. Core strategic objectives are as follows:

1. Increase viewership of and enrich public conversation about films made by women, non-binary, and other marginalised gender people.
2. Spotlight, celebrate and create impact for films by marginalised gender people while building a community for those who make, show, release and watch them.
3. Increase audience diversity by making the cinema experience safe, accessible, relevant and inclusive.
4. Strive for equal access and opportunities within the film industry for people of all marginalised genders.
5. Take an active stance against all forms of prejudice and discrimination, continuously striving to be an anti-ableist, anti-racist, anti-transphobic and anti-homophobic organisation committed to bringing about change through campaigning and community building in cinema.

Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees consider the activities of the charity, in promoting equality and equity within the film industry, to be of benefit to the public in the UK in general, seeing and engaging with broad representation on screen and in safe spaces and providing opportunities and visibility for filmmakers of all marginalised genders. These activities are set out in more detail in the report below.

Public Benefit and Impact

Our year-round campaign continues to be recognised through long-term support from our primary funders at the BFI, through regular mentions in trade publications, through various partnerships, and from our beneficiaries:

- 91% of people feel included who don't often attend cultural cinema events
- 95% of our audiences rate the films we support 4 or 5/5
- 100% of our audiences are very likely/likely to recommend our events

Audience-Facing Activity

International Women's Day 2025 marked 20 years since the first Birds' Eye View Film Festival—the event that laid the foundations for Reclaim The Frame. We celebrated the milestone with a vibrant weekend of film events, and an industry session focused on gender inequity in distribution. Featuring a dynamic mix of new releases, archive films, and shorts, the programme drew over 1,000 attendees and sparked strong audience engagement throughout.

Since 2018, Reclaim The Frame has championed filmmakers of all marginalised genders, building audiences across the UK and beyond. Now a year-round national initiative, it offers training, consultancy, and support for new releases. Funded by the BFI with National Lottery support, its impact spans over 20 cinemas in 16 UK cities and extends globally through the Reclaim The Frame x International project.

With just 18% of UK theatrical releases in 2024 co/written by women and 20% co/directed—both down 2% from 2023—the call for gender equity in film remains urgent.

Our new release campaigns and public screening work continue to be supported by the industry - working with 21 UK film distributors over the April 2024 - March 2025 period - and by the public sector, through successful completion of year two of our three-year British Film Institute (BFI) Audience Fund-supported project.

Reclaim The Frame's continued receipt of this award for the sixth consecutive year underscores its leading position in the sector and status as an exemplar of effective practice. This ongoing recognition, bestowed upon organizations with proven experience, a track record of excellent audience-facing activities, a deep understanding of UK film culture, and exceptional audience development and community engagement aligned with the BFI's Diversity Standards, also allows Reclaim The Frame to leverage these funds to attract distributor fees and further grant funding.

"I loved being able to attend these events and for them to be affordable for everyone - and showcase films that you wouldn't see otherwise!" (audience member, GIRLS WILL BE GIRLS, London)

Campaign Overview

Reclaim The Frame broadens cinematic horizons by dismantling obstacles to film participation. We champion the work of talented, diverse filmmakers of marginalised genders, whose entertaining and thought-provoking films often reflect underrepresented lived experiences.

For the 12-month period, Reclaim The Frame:

- Supported 28 film titles (new releases and archival)
- Promoted 18 dedicated new release campaigns
- Developed partnerships with regional film festivals such as Edinburgh International Film Festival and Sea Change, as well as speaking at international film festivals including Cannes and Locarno.

Of the titles supported:

- 50% of titles were written and/or directed by Global majority filmmakers of colour
- 46% of titles were co-produced in the Global South
- 22% of titles were by openly LGBTQI+ makers
- 4% of titles had non-binary writer/s and/ or director/s
- 48% of the films we supported were debut features

Our event campaigns for new releases and re-releases feature filmmaker introductions and post-screening conversations—primarily in person, with occasional pre-recorded contributions. These are complemented by introductions from artists, activists, and academics, as well as curated panel discussions. Introductions help contextualise the films, while the post-screening conversations offer audiences a chance to engage with guest speakers on a range of relevant themes and issues.

Our screenings are further enriched by audience-focused activities such as writing workshops and sound baths in response to the themes of nature, resilience and healing in *THE OUTRUN*, and collage workshops exploring the themes of history and identity in the films *DAHOMEY* and *GIRLS WILL BE GIRLS*. These experiences deepen audience engagement and help us continue building the connections and sense of community that are at the heart of our campaign.

In total for the 12-month period we reached 8,700 audience members at 188 in-cinema events in over 40 venues in 18 cities across the UK.

Through our regular partnerships and a network of 20+ cinemas in 16 cities across the UK, we are especially proud of our growing national reach. We remain committed to championing Reclaim The Frame-supported titles beyond the capital, actively encouraging bookings, screenings and events across the country: 80% of our events took place outside London accounting for 47% of our audiences, with 71% of our e-news subscribers and 57% social media following based across the nations and regions.

Our expanded regional reach is largely thanks to our team of eight dedicated Impact Producers, each based in one of the BFI-defined regional hubs. By decentralising the campaign from London, we're fostering a more sustainable, locally rooted approach to audience development. Our Impact Producers bring valuable local knowledge and lived experience to outreach and marketing efforts, helping to grow and engage audiences across the UK while reducing the need for extensive travel.

Furthermore, our partnership with Cinema for All means our recorded filmmaker Q+As and intros are offered as part of film bookings for the 1600 film societies and community cinemas on their books. Our collaboration with BFI Player in the UK has resulted in 5,000 views of our various curated selections over the course of the year.

"Lovely introduction by people who clearly have a passion for what they do. Amazing cinema." (audience member, *THE RATCATCHER*, Belfast)

Key Campaigns

Working on *THE OUTRUN*—a bold film tackling addiction through a deeply honest and immersive lens—was a true privilege and aligned closely with our mission to spotlight underrepresented women’s stories. Crucially, Saoirse Ronan’s star power helped us reach a broader audience than usual, expanding the campaign’s impact and visibility. In support of the release, we delivered in-person introductions, live and recorded Q&As with the director, sound baths, and writing workshops. Our Barbican Cinema 1 screening sold out and featured a powerful conversation with director Nora Fingscheidt, producer Sarah Brocklehurst, and author Amy Liptrot. We hosted six additional live events across the UK which included, variously, therapeutic soundbaths and sound walks, writing workshops structured around the themes of the story, and curated book stalls. Audience feedback was overwhelmingly positive—97% said they were likely or very likely to recommend the experience. Picturehouse Discover Tuesday screenings featuring recorded Q&A content with Saoirse Ronan brought in a further 2,200 attendees.

“Multidimensionally evocative. Appreciated the intro. Appreciated the dialogue after the film. Thoughtful and 'full of care' production.” - Audience Member, *THE OUTRUN*, Manchester

Despite a smaller budget than *THE OUTRUN*, *GIRLS WILL BE GIRLS* was a campaign highlight, showing how curation, production, timing, and collaboration (with The Vagina Museum) can maximise impact. The film’s Indian coming-of-age story, paired with a collaging workshop at the event location, Regent Street Cinema, allowed us to attract a young, Global Majority audience. Targeted marketing leveraged Freshers Week, sliding scale pricing, and proximity to universities with high Global Majority student populations. Youth and diversity are vital to the sustainability of specialised film and the growth of women-led independent cinema. This event reflected that, drawing an audience that was 73% Global Majority, (30% of whom were South Asian), 36% under 25, and 66% under 30. Notably, 73% of attendees were first-time visitors to the venue—highlighting our campaign’s reach and relevance at a time when UK independent cinemas are struggling to engage new audiences. Event awareness came via word of mouth (49%), Reclaim The Frame digital/Impact Producer (28%), and the cinema’s own marketing (22%).

Following our collaboration on Mati Diop’s groundbreaking debut *ATLANTIQUE*, we were thrilled to support her follow-up, *DAHOMÉY*—a formally playful yet deeply serious exploration of cultural theft, colonialism, and African identity. Diop’s singular authorship through her

fearless approach to pushing both formal and thematic boundaries have firmly established her as one of the most innovative female voices in post-colonial and contemporary cinema. The campaign launched at London's ICA with a sell-out audience and a post-screening Q&A between poet Be Manzini and Charmaine Simpson (Black History Studies). In Brighton, Erin James led a collaging workshop at Duke's at Komedia. At FACT Liverpool we hosted a panel with Africa specialists Nasra Elliott, Mara Livermore, and Iesha Palmer (DJ blvk.velvet). In Sheffield, Ella Barrett (Bantu Archive) facilitated a creative workshop at the Showroom Cinema. All events, including the final one at Phoenix, Exeter, were introduced by Reclaim The Frame team members.

Audience feedback was overwhelmingly positive: 100% were 'Very likely' or 'Likely' to recommend, 96% rated the film 4 or 5 stars, and 93% gave the experience 4 or 5 stars.

"Collaborative + full of sharing and learning. It's good to have the opportunity to discuss the film and experience it in another way (not just solo!)" - Audience member, DAHOMEY, Sheffield

Audiences

Regular audience surveys help us determine the success of our campaign and areas in which we can improve. We surveyed approximately 10% of our audience for the 12-month period which, for our demographic results and audience ratings, translates to a confidence level of 95% and a margin of error of 4%.

For 2024-25, Reclaim The Frame-supported films received an audience approval rating of 95% and the events an 88% approval rating.

"It was a fantastic film and I felt comfortable, welcome and safe." (Audience member, THE TASTE OF MANGO, Cameo Edinburgh)

Our demographic survey data indicates that we continue to reach under-served and less engaged segments: 25% of audiences at our events have never before visited the independent cinema in question, and 36% infrequently (once in the last year/over a year ago). We also gauge the breadth of our audience by gathering survey data on attendees who do not work broadly in film or in the arts, which was 53% in the 12-month period.

In terms of diversity, our audience survey results indicate that our curation, marketing and events are attracting greater numbers from a number of underrepresented segments that we target. Our Black and People Of Colour audiences in London were 53%, up 15% from last year. Outside London this audience was the same as last year at 17%, which is up from 13% the previous year (Apr 2022 - Mar 2023). 65% of our audiences are women (including trans women), LGBTQIA+ audiences account for over one third of our audiences at 36% and the percentage of audience members who identify as trans is up one percent from last year at 4%, which is eight times the figure gleaned from the 2021 national census. Also 38% of our audience are under 30 years old, a good indicator of the long-term health of films by women.

Our disabled/Deaf/neurodiverse audience accounts for over two-fifths of our audience at 41%. The high proportion of disabled audience members attending our events is a result of ongoing improvements in our access strategy, spearheaded by our dedicated Access & Inclusion Consultant, who brings lived experience to our work. 100% of our events took place in wheelchair-accessible venues and were promoted using accessible marketing practices. 77% of our events feature screenings presented with on-screen descriptive subtitles and post-screening conversations had live captioning, up 2% from 2023-24.

We are continually working on expanding our access provision, having recently introduced inclusive practices such as creating a relaxed screening environment. This development involves providing quiet spaces where possible, reassuring our audience that they can move around as they please, and providing a clear explanation of how the event will run, along with any content notes for the film. We continue to audit our venues' access provision annually, and to consult with them on improvements to be made as a result. 41% of our audience is disabled, and we are pleased to report that 84% of this segment indicated in the survey that they 'feel included'.

We are also working to further expand the access provision at our events, having introduced partial relaxed screenings. This involves providing quiet spaces, reassuring our audience that they can come and move around as they please, and a clear explanation of how the event will run, along with any content warnings for the film. We continue to audit our venues' access provision annually, and to consult with them on improvements to be made as a result. 41% of our audience is disabled and we are pleased to report that 84% of this segment indicated in the survey that they 'feel included'.

Finally, this year we welcomed Flo Cartwright as our new Head of Campaigns. A film marketing and events specialist with a decade of experience across the screen industries, higher education, and the non-profit sector, Flo brings a wealth of strategic and creative expertise. From leading impactful campaigns at One World Media to her recent work at the British Independent Film Awards—where she spent five years growing audiences and championing British indie cinema—Flo is perfectly placed to drive Reclaim The Frame’s mission forward. Her deep understanding of audience engagement and passion for inclusive storytelling make her an invaluable asset as we expand and deepen our reach across the UK and beyond.

“Very attentive, caring and inclusive” (Audience member, THE TASTE OF MANGO Garden Cinema)

Industry-Facing Activity

Reclaim The Frame continued to play an active role across the film industry in 2024–25, contributing to key conversations, supporting filmmakers, and helping push for lasting change. Our work spans festivals, film schools, training initiatives, speaking engagements and advice and mentoring — reaching creatives at different career stages and making space for underrepresented voices.

This year, we ran Demystifying Film Financing and Demystifying Legals webinars to a total of just under 500 people, and took part in mentorship sessions at institutions including London Film School, BFI Film Academy, and Sheffield Hallam University—sharing our experience with students and emerging talent.

Internationally, we’ve brought our perspective to events at Cannes and Locarno, joining panels and roundtables focused on gender equity, intersectionality, and more collaborative ways of working. In the UK, we’ve continued to have a presence at major festivals like Sheffield DocFest, Sundance London, London Film Festival, and Edinburgh International Film Festival —hosting focused discussions on topics like inclusive storytelling, living wage standards, and closing the distribution gap. In addition, our director delivered a keynote speech to the Scottish Documentary Institute.

This year, for the first time, we soft-launched our advice & consultancy offer, as a means of regularly being able to respond to the many requests we get for advice from filmmakers.

These activities help us support the sector by amplifying voices that too often go unheard, and by encouraging more inclusive, accessible practices across the board. They also help us stay connected to shifts in the industry, build partnerships, and make sure our work—particularly around audience development and artist support—remains grounded, relevant, and impactful.

Awards Campaigns

This year, Reclaim The Frame expanded its awards activity, creating more opportunities to connect with and celebrate filmmakers whose work is gaining major recognition. For the first time, our annual virtual roundtable brought together both Oscar-nominated as well as BAFTA nominated filmmakers—offering a rare space to share experiences, talk openly about their creative journeys, and lift each other up. The focus was on conversation and connection, rather than competition, which felt especially meaningful during awards season.

We were proud to support some important established and up and coming voices this year. Andrea Cornwell (*LOVE LIES BLEEDING*) was nominated for Outstanding British Film at the BAFTAs, Angela Patton and Natalie Rae (*DAUGHTERS*) were BAFTA-nominated for Documentary, and Line Langebek Knudsen (*THE GIRL WITH THE NEEDLE*) was nominated for Best International Feature at the Oscars. Mona Fastvold, co-writer and producer of *THE BRUTALIST*, received nominations at both the Oscars (Best Picture, Original Screenplay) and the BAFTAs (Best Film, Original Screenplay), and Paula DuPré Pesmen’s *PORCELAIN WAR* was nominated for Best Documentary Feature at the Oscars. We also did meaningful work around the Oscar-nominated documentary *FRIDA*, helping to bring more attention to its powerful story and creative voice.

In addition, we hosted a special awards Q&A event for *THE SUBSTANCE*, giving audiences a chance to engage directly with Coralie Fargeat and hear more about the ideas behind the work. The film went on to garner significant recognition at various awards ceremonies. It won Film of the Year and multiple other awards at the Dorian Awards and the Online Association of Female Film Critics. It also received nominations for Best Picture, Best Actress (Demi Moore), and Best Director (Coralie Fargeat) at the Critics Choice Awards. It also won the Oscar for Best Makeup and Hairstyling.

All of this builds on our commitment to creating space for filmmakers to support one another, to be seen and heard, and to share stories that challenge, provoke, and resonate.

20th Anniversary Weekender

Over International Women's Day weekend, we celebrated 20 years since the first Birds' Eye View Film Festival, the foundation of Reclaim The Frame, with a vibrant weekend of events, including film screenings, panel discussions, and an industry-focused session addressing gender inequity in film distribution. The programme featured a rich mix of new releases, archive films, and shorts. The anniversary weekender was a resounding success, drawing over 1,000 attendees and generating a high level of audience engagement throughout.

One of the most memorable aspects of the celebration was the incredible atmosphere and sense of community across all events. The opening night at the BFI Southbank was a particular highlight, with a packed screening for *WHEN I SAW YOU* (Annemarie Jacir, 2012) and drinks reception that brought together the 'old' and the 'new': founders of Birds' Eye View, former collaborators and partners, alongside the current Reclaim The Frame team, Trustees, filmmakers, and industry peers.

This celebratory energy continued with the London Premiere of *LOLLIPOP* — a standout event that exemplified our mission to spotlight homegrown, distinctive films from filmmakers whose voices and visions deserve wider recognition. The weekender also featured a special preview screening for *SANTOSH* which kickstarted our wider UK campaign in support of the release.

Our Closing the Distribution Gap panel and networking breakfast was also a major success. It attracted a strong turnout and prompted meaningful discussions, generating valuable ideas and suggestions for advancing gender equity in film distribution and increasing visibility for women and marginalised gender filmmakers. The event was covered in *Screen* magazine who reported a summary of the key takeaways: *"A more open awards window would help women filmmakers, suggests Reclaim The Frame distribution panel."*

"Thank you so much. It was such a beautiful, magical, emotional, supportive screening and audience - such a special feeling so thank you so much! We all loved it so much. So many tears and laughter." (Daisy-May Hudson, director, *LOLLIPOP*)

Conferences and Festivals

In 2024–25, Reclaim The Frame expanded its industry support work with a wide mix of events, talks, mentoring and panels - offering filmmakers practical advice, creative inspiration, and space to connect.

We ran webinars like Demystifying Film Financing and Demystifying Legals (combined total of 500 people), and offered one-to-one mentoring and consultations for filmmakers. We also connected with students and early-career creatives through sessions at London Film School, BFI Film Academy, and Sheffield Hallam University, helping to open up conversations around audience development and inclusive programming.

Across the year, we took part in major festivals and events including Cannes, Sheffield DocFest, Sundance London, Edinburgh International Film Festival, and Locarno. Our sessions looked at everything from gender and intersectionality in cinema to more collaborative ways of working behind the scenes. Highlights included Beyond The Binary panels at Cannes and LFF, and mentoring and in-conversation events at Sea Change Festival with our Director Melanie Iredale, whose work in the sector over the past 20 years was recognised this year in being offered a BAFTA membership.

We also got involved in important discussions around fairness and access in the industry, taking part in panels for the Living Wage Foundation, promoting fair pay as a Living Wage Foundation member

From festival panels to mentoring sessions, awards roundtables to industry brunches, our aim has been to create space for filmmakers to share, support each other, and help us to push for a more inclusive and sustainable screen industry.

Research & Advocacy

Our research provides a foundation of evidence and data to support advocacy causes around greater inclusion in film, and helps us to develop effective strategies and create space for discussions and analysis, both internally and externally with our partners and the media.

Alongside our extensive audience data (see ‘Audiences’ above), a key part of our data collection is the tracking of film releases by marginalised gender filmmakers. This data

continues to evidence that gender parity remains a long way off: for each of the last five years, films directed by marginalised gender filmmakers accounted for around 20% of all UK releases and, in 2024, films written by women and people of marginalised genders dropped to 18%, the same as 2019. Indeed, the headline from our anniversary Distribution Gap panel, as reported by Screen Daily, was: "No progress being made in the number of female-made films released in the UK, says Reclaim The Frame". This was based on our data, which indicated that, at the current rate, parity in UK distribution wouldn't be reached until 2051.

For the last two years, Beyond the Binary has been a major part of our advocacy work: an initiative formed between ourselves, BFI Inclusion and Women & Hollywood that explores and encourages allyship for the trans, non-binary and genderqueer filmmakers and audiences in our communities within the sector, while challenging fixed perceptions of gender.

Through screenings, panels and industry events, Beyond the Binary brings people together to explore allyship. In 2024–25, the initiative featured at major festivals such as a roundtable event at Cannes and co-hosting a screening and reception BFI London Film Festival with BFI Inclusion Unit and Trans on Screen.

Individual Giving

In 2024-25 we successfully raised over 100% of our £5,000 target through our Big Give Women and Girls match fund supported fundraiser, which has gone towards improving access to our events for underrepresented groups.

Communications & Digital Reach

Over the past 12 months, we've implemented new marketing strategies and expanded our reach to 4.4k email subscribers and 49.3k social media followers. As outlined in the 'Audience Facing Activity' section, our demographic data shows strong growth among Global Majority, Deaf, disabled, LGBTQIA+, and trans/non-binary audiences, as well as regional audiences and those new to independent cinema—clear signs that our marketing is delivering impact.

Notably, 24% of attendees discovered our events through Reclaim The Frame channels—marketing, social media, or an Impact Producer—and another 24% via word of mouth, which we actively foster through networks of advocates across the UK.

Our regional Impact Producers have significantly strengthened outreach in the nations and regions. Reflecting a broad range of identities, they are becoming trusted and visible figures in their local cinema communities by regularly hosting events and engaging audiences directly.

We’ve focused particularly on growing our Instagram following, which has increased by 28%—a key platform for reaching younger audiences. Growth on Facebook and X/Twitter has been marginal, reflecting broader shifts: Facebook’s decline among under-25s and X’s algorithmic changes following its takeover have hampered campaign effectiveness on those platforms.

Our e-newsletter continues to perform strongly, with an open rate just under 50%—up 7% from the previous year—and a click-through rate of 1.8%.

Ultimately, word of mouth remains our most powerful marketing tool—driven by our grassroots networks, trusted local voices, and a national community committed to sharing the films we support. This approach remains central to Reclaim The Frame’s mission of growing regional and national engagement, both online and in person.

Team and Governance

The appointment of a new Head of Campaigns, Flora Cartwright, who started in this role in April 2025, brings significant marketing and communications expertise, as she has previously overseen various marketing campaigns for British releases and four awards seasons at the British Independent Film Awards (BIFAs). This role enables the Director to focus on income generation, which is needed for the match-funding for BFI and for the future of the project and the charity.

As part of ongoing efforts to model best practice in the workplace, we continue to be a Disability Confident Committed Employer, making use of Access Riders across the team including freelance contractors, and to be a (London) Living Wage Employer, advocating also for the benefits of paying the Living Wage as part of a Film London panel in January. Over the

2024-25 period, all team and Trustees underwent trans awareness and allyship training, anti-racist training, and continue to be trained in disability awareness and inclusion.

Our team and Trustees (17) also represent a broadly inclusive workforce: 76% female, 6% non-binary/gender queer, 35% LGBTQI+, 29% Global Majority, 35% Deaf/Disabled and 18% working class, 59% of whom went to state school and 53% of whom are primary or secondary carers. Our Regional Impact Producers (8) are 88% female, 6% non-binary/gender queer, 37% under 30 years old, 63% Global Majority, 75% LGBTQIA+, 75% disabled, 38% working class, 100% state school educated, 13% primary/secondary carers and 75% living/working outside London/South East.

Environment

We are a member of Julie's Bicycle and actively monitor our carbon footprint through their tools, aiming to reduce our environmental impact year on year. We are pleased to report that our audience travel carbon footprint for 2024-25 (7.39 tonnes CO₂e) is -5% on the previous year (7.78 tonnes CO₂e).

As an organisation, we operate partly remotely and use a flexible, sustainable co-working space that supports the BuyGiveWork initiative. Across our operations, we uphold a strong commitment to ethical and sustainable practices: we follow an ethical consumer policy, use only second-hand hardware, prioritise repair and reuse, recycle, use eco-friendly cleaning products, and minimise printing.

We bank with The Co-operative Bank, which holds a high ethical score of 83/100 from The Good Shopping Guide and a top rating for environmental reporting and avoiding destructive investments. Our pension provider, NEST (National Employment Savings Trust), is ranked the UK's most ethical pension provider by both the Ethical Consumer Guide and Good With Money.

Future Plans

Reclaim The Frame has continued to grow, develop and diversify audiences for both in-cinema and online activity, and continues to gather compelling results and testimony from

both audiences and the industry, and therefore plans to continue its activities across the 2025-2026 period.

“Thanks so much for a brilliant event. The audience seemed really engaged, which is great, and we’ve had better than expected numbers for our regular screenings following the Q&A, which hopefully shows there’s been positive word of mouth following our event together.” - SANTOSH, Ollie Jenkins, Marketing & Communications Manager, Hyde Park Picturehouse (Leeds).

The Board understands the impact on the industry and are placing much focus on keeping the charity financially solvent. We are particularly focusing on additional fundraising outside of the charity’s primary funder, The British Film Institute, as we go into our third year of our 3-year award, through embedding our work within the industry and developing revenue generating programmes, including through our consultancy offers.

Opportunities for 2025-26 include:

- Maximising the legacy and goodwill generated from our 20th year celebrations over International Women’s Day in March through anniversary events throughout the year
- International working - such as through opportunities with British Council, and our Beyond the Binary panel session at Cannes’ Marche du Film in May 2025
- Engaging young audiences - including through involvement with BFI’s Film Programming Academy for what will be the first time in July 2025
- Ramping up our training, consultancy and advice offers

“The programming was so thoughtfully curated, and I especially appreciated how you included a film with such an important and relevant topic - one that not only resonates globally but also addresses the epidemic of violence against women in the UK. It’s crucial to showcase films like this and I’m really glad it was part of the weekend.” - SANTOSH, Mia Carrington, Creative Project Manager, University of Westminster

Financial Review

The income for the year was £275,704 (2024: £280,379), Total expenditure was £271,558 (2024: £275,479) resulting in a net deficit for the year of £21,034 (2024: net surplus £4,900). This year’s deficit is connected to challenging times across the sector, both film distribution and exhibition. Future ambitions include working with our Chair of Trustees on securing longer term financial partners and activities that will increase charity income.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be increased from the prior level of £30,243 (March 2024), however due to this year's deficit the unrestricted funds have reduced this year. The Trustees plan is to build the reserves figure to £63,872 over the next few years. In line with our charity strategy, we will be more closely engaged with our Chair of Trustees in increasing our funding targets and aim to work with new partners in the next financial year which allow for a greater financial reward into the charity.

This figure reflects the charity's recent growth and represents approximately three months staffing and overheads as well as the potential for needing to make any redundancies. This year's 2024-25 accounts demonstrate that unrestricted reserves have decreased from £30,243 to £9,209 due to this year's deficit.

Risk

The Trustees have assessed the major risks to which the charity is exposed and are satisfied with the systems in place to mitigate exposure to the major risks.

The top risk is:

Funding/income: Diversifying our income streams, to be less reliant on BFI Audience Fund for screenings activity and on ScreenSkills for training activity - together with funding more direct support for our research and advocacy work, remains our biggest priority for the sustainability of the Charity. A sub-committee of the Board has formed, working collectively with the Executive Director on this. Strategies include continuing to appeal to trusts & foundations for the elements of our work focusing on access and community benefit, launching a second individual giving campaign, and working with the Board to identify more corporate partnership opportunities.

In last year's report, the Board highlighted the need for a Chair of the Board of Trustees, following a trial period of 'rotating Chairs'. With Valeria Bullo in post as Chair since September 2024, the Board and Executive Director are confident we are benefiting from the additional accountability.

Previously cashflow has been deemed a risk and posed a challenge for the Charity - something that has been much more closely monitored over the past 3.5 years, and currently feels very much managed.

Structure, Governance and Management

The charity is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Valeria Bullo	Appointed 1st August 2024
Fozia O'Dowd	
Rebecca del Tufo	
Sophie Doherty	
Sophie Glover	Resigned 11th February 2025
Stephanie Hayward	
Tara Brown	Resigned 8 July 2025
Tolu Stedford	Resigned 8 July 2025
Yaw Basoah	

As set out in the Articles of Association the Chair of the Trustees is nominated by the Trustees, who are elected annually by the members of the charity attending the Annual General Meeting and serve a term of 3 years.

With the recent resignation of three trustees, a skills audit is being carried out so that we can recruit new trustees to cover any skills gaps within the board.

Statement of Trustees' Responsibilities

The Trustees, who are also the directors of Birds' Eye View for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Melanie Iredale - Exec Director, Reclaim The Frame / Birds' Eye View

The Trustees' report was approved by the Chair of the Board of Trustees.

A handwritten signature in black ink, appearing to read 'Valeria', is positioned above a dotted line.

.....

Valeria Bullo

Chair of the Board of Trustees

Dated: 27 November 2025

Independent examiner's report

To the trustees of

Birds Eye View

I report to the trustees on my examination of the accounts of Birds Eye View (the charitable company) for the year ended 31 March 2025, which are set out on pages 22 to 35.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2024, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of

Birds Eye View

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dougal Howard

Date: 27 November 2025

Dougal Howard ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Birds Eye View

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	3	-	176,011	176,011	154,372
Charitable activities	4	<u>31,456</u>	<u>68,237</u>	99,693	126,007
Total income		<u>31,456</u>	<u>244,248</u>	275,704	280,379
Expenditure on:					
Raising funds		-	25,180	25,180	28,708
Charitable activities		<u>31,456</u>	<u>240,102</u>	271,558	246,771
Total expenditure	5	<u>31,456</u>	<u>265,282</u>	296,738	275,479
Net income / (expenditure) and net movement in funds	6	-	(21,034)	(21,034)	4,900
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>30,243</u>	30,243	25,343
Total funds carried forward		<u><u>-</u></u>	<u><u>9,209</u></u>	<u><u>9,209</u></u>	<u><u>30,243</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Birds Eye View

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	10		<u>793</u>	<u>641</u>
Current assets				
Debtors	11	27,762		33,645
Cash at bank and in hand		<u>4,698</u>		<u>18,942</u>
		32,460		52,587
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(24,044)</u>		<u>(22,985)</u>
Net current assets			<u>8,416</u>	<u>29,602</u>
Net assets	13		<u><u>9,209</u></u>	<u><u>30,243</u></u>
Funds	14			
Restricted funds			-	-
Unrestricted funds				
General funds			<u>9,209</u>	<u>30,243</u>
Total charity funds			<u><u>9,209</u></u>	<u><u>30,243</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

Birds Eye View

Balance sheet

As at 31 March 2025

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 27 November 2025 and signed on their behalf by



Valeria Bullo - Chair of the Board of Trustees

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation

Birds Eye View is a charitable company limited by guarantee registered in England and Wales. The registered office address is 3Space International House, 6 Canterbury Crescent, London, SW9 7QE.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birds Eye View meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern and is able to continue to operate for the foreseeable future.

The trustees have assessed future funding opportunities and have considered financial plans for both current and reduced levels of income moving forward. There has been significant assessment of the main risks to the charity's income and a clear fundraising/income strategy is in place, which covers a mix of applying for funds, seeking sponsorship, donations, along with commercial opportunities.

It is possible that the charity's income could fall in the foreseeable future (as it comes to the end of a significant funding cycle in March 2026), however the trustees are confident that the charity's future expenditure will always be in line with its available income resources and current level of unrestricted reserves.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

d) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated fully to charitable activities as this is the main area of expenditure for the charity.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	4 years straight line
--------------------	-----------------------

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i) above.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	1,500	152,872	154,372
Charitable activities	<u>41,878</u>	<u>84,129</u>	<u>126,007</u>
Total income	<u>43,378</u>	<u>237,001</u>	<u>280,379</u>
Expenditure on:			
Raising funds	-	28,708	28,708
Charitable activities	<u>43,378</u>	<u>203,393</u>	<u>246,771</u>
Total expenditure	<u>43,378</u>	<u>232,101</u>	<u>275,479</u>
Net income and net movement in funds	<u>-</u>	<u>4,900</u>	<u>4,900</u>

3. Income from donations and legacies

	Restricted £	Unrestricted £	2025 Total £
Donations	-	26,011	26,011
Grants	<u>-</u>	<u>150,000</u>	150,000
Total income from donations and legacies	<u>-</u>	<u>176,011</u>	176,011

Included in income from donations are gifts in kind of £20,114 (2024: £nil) representing project costs, use of theatre space, consultancy, and staff time.

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Donations	1,500	2,872	4,372
Grants	<u>-</u>	<u>150,000</u>	<u>150,000</u>
Total income from donations and legacies	<u>1,500</u>	<u>152,872</u>	<u>154,372</u>

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Grants	31,456	707	32,163
Events	-	66,530	66,530
Consultancy	-	1,000	1,000
Total income from charitable activities	31,456	68,237	99,693

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Grants	41,878	5,167	47,045
Events	-	77,798	77,798
Consultancy	-	1,164	1,164
	41,878	84,129	126,007

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 7)	25,130	139,398	29,877	194,405
Fundraising	50	-	-	50
Staging events	-	85,208	-	85,208
Insurance	-	-	1,806	1,806
Other office costs	-	-	3,089	3,089
Other expenses	-	-	3,527	3,527
Consultancy fees	-	-	3,200	3,200
Accountancy	-	-	5,453	5,453
Sub-total	25,180	224,606	46,952	296,738
Allocation of support and governance costs	-	46,952	(46,952)	-
Total expenditure	25,180	271,558	-	296,738

Total governance costs were £6,102 (2024: £4,684).

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	26,433	125,739	12,026	164,198
Fundraising	2,275	-	-	2,275
Staging events	-	98,168	-	98,168
Insurance	-	-	1,844	1,844
Other office costs	-	-	2,887	2,887
Other expenses	-	-	1,423	1,423
Accountancy	-	-	4,684	4,684
Sub-total	28,708	223,907	22,864	275,479
Allocation of support and governance costs	-	22,864	(22,864)	-
Total expenditure	28,708	246,771	-	275,479

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

6. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	229	219
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	3,000	2,900
▪ Other services (excluding VAT)	2,086	1,250

The former Chair of trustees received leaving gifts and effects to the value of £67. There were no trustee expenses incurred during the prior year.

7. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	166,100	140,590
Social security costs	10,366	6,931
Pension costs	3,424	3,400
Freelance staff	14,515	13,277
	<u>194,405</u>	<u>164,198</u>

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charitable company comprise the Trustees and the charity's Director (who is an employee of the charity). The total employee benefits (including employer's national insurance and pension contributions) of the key management personnel were £59,242 (2024: £59,242).

	2025 No.	2024 No.
Average head count	<u>6</u>	<u>7</u>

8. Related party transactions

There were no related party transactions in the current or prior period.

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

10. Tangible fixed assets

	Total £
Cost	
At 1 April 2024	878
Additions in year	678
Disposals	<u>(445)</u>
At 31 March 2025	<u>1,111</u>
Depreciation	
At 1 April 2024	237
Charge for the year	229
On disposals	<u>(148)</u>
At 31 March 2025	<u>318</u>
Net book value	
At 31 March 2025	<u><u>793</u></u>
At 31 March 2024	<u><u>641</u></u>

11. Debtors

	2025 £	2024 £
Trade debtors	18,343	18,101
Accrued income	8,550	14,665
Other debtors	<u>869</u>	<u>879</u>
	<u><u>27,762</u></u>	<u><u>33,645</u></u>

12. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	7,550	10,679
Accruals	6,062	3,798
Other taxation and social security	<u>10,432</u>	<u>8,508</u>
	<u><u>24,044</u></u>	<u><u>22,985</u></u>

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

13. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	793	793
Current assets	-	32,460	32,460
Current liabilities	-	(24,044)	(24,044)
Net assets at 31 March 2025	-	9,209	9,209
Prior period comparative			
	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	641	641
Current assets	-	52,587	52,587
Current liabilities	-	(22,985)	(22,985)
Net assets at 31 March 2024	-	30,243	30,243

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

14. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
Reclaim, Reframe, Rejoice Weekender	-	24,456	(24,456)	-	-
Art of Action	-	7,000	(7,000)	-	-
Total restricted funds	-	31,456	(31,456)	-	-
Unrestricted funds					
General funds	30,243	244,248	(265,282)	-	9,209
Total unrestricted funds	30,243	244,248	(265,282)	-	9,209
Total funds	30,243	275,704	(296,738)	-	9,209

Purposes of restricted funds

Reclaim, Reframe, Rejoice Weekender

This was a celebration of the 20th anniversary of Birds Eye View Film Festival which took place over International Women's Day weekend (7 to 9 March 2025) and was supported by several funders.

Art of Action

A grant from Watershed to fund a curated programme entitled 'CALL TO ACTION: Women of Colour On and Behind the Camera', which centred on women of colour working in the action genre from the 90s to the present - both behind the camera: as writers and directors - and on screen: as actors and stunt performers.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2025

14. Movements in funds (continued)

Prior period comparative	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Flying Broom Foundation	-	3,878	(3,878)	-	-
FILMONOMICS	-	39,500	(39,500)	-	-
Total restricted funds	-	43,378	(43,378)	-	-
Unrestricted funds					
General funds	25,343	237,001	(232,101)	-	30,243
Total unrestricted funds	25,343	237,001	(232,101)	-	30,243
Total funds	25,343	280,379	(275,479)	-	30,243

Accounts

Company no. 04851498
Charity no. 1105226

Birds Eye View
Report and Unaudited Financial
Statements
31 March 2024

Birds Eye View

Reference and administrative details

For the year ended 31 March 2024

Company number	04851498																										
Charity number	1105226																										
Registered office and operational address	3Space International House 6 Canterbury Crescent London SW9 7QE																										
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Alison Thompson</td><td>resigned 18 April 2023</td></tr><tr><td>Fozia O'Dowd</td><td></td></tr><tr><td>Jacqueline Chell</td><td>resigned 27 November 2023</td></tr><tr><td>Lisa Balderson</td><td>resigned 16 January 2024</td></tr><tr><td>Nidhi Gupta</td><td>resigned 15 January 2024</td></tr><tr><td>Rebecca Del Tufo</td><td>appointed 20 March 2024</td></tr><tr><td>Sophie Doherty</td><td>appointed 11 July 2023</td></tr><tr><td>Sophie Glover</td><td></td></tr><tr><td>Stephanie Hayward</td><td></td></tr><tr><td>Tara Brown</td><td></td></tr><tr><td>Tolu Stedford</td><td>appointed 20 March 2024</td></tr><tr><td>Valeria Bullo</td><td>appointed 1 August 2024</td></tr><tr><td>Yaw Basoah</td><td>appointed 25 January 2024</td></tr></table>	Alison Thompson	resigned 18 April 2023	Fozia O'Dowd		Jacqueline Chell	resigned 27 November 2023	Lisa Balderson	resigned 16 January 2024	Nidhi Gupta	resigned 15 January 2024	Rebecca Del Tufo	appointed 20 March 2024	Sophie Doherty	appointed 11 July 2023	Sophie Glover		Stephanie Hayward		Tara Brown		Tolu Stedford	appointed 20 March 2024	Valeria Bullo	appointed 1 August 2024	Yaw Basoah	appointed 25 January 2024
Alison Thompson	resigned 18 April 2023																										
Fozia O'Dowd																											
Jacqueline Chell	resigned 27 November 2023																										
Lisa Balderson	resigned 16 January 2024																										
Nidhi Gupta	resigned 15 January 2024																										
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Sophie Glover																											
Stephanie Hayward																											
Tara Brown																											
Tolu Stedford	appointed 20 March 2024																										
Valeria Bullo	appointed 1 August 2024																										
Yaw Basoah	appointed 25 January 2024																										
Director	Melanie Iredale																										
Bankers	The Co-operative Bank PO Box 250 Delf House Southway Skelmerdale WN8 6WT																										
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																										

TRUSTEES REPORT COVERING THE PERIOD 01 APRIL 2023 - 31 MARCH 2024

The Trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The charity's objective is to advocate for equality and diversity in cinema, on screen, behind the lens and across the wider industry, specifically focusing on the role of people of marginalised genders in film and filmmaking; and also to further any other similar purposes which are charitable in accordance with the law of England and Wales from time to time as the charity thinks fit. Core strategic objectives are as follows:

1. Increase viewership of and enrich public conversation about films made by women, non-binary, and other marginalised gender people.
2. Spotlight, celebrate and create impact for films by marginalised gender people while building a community for those who make, show, release and watch them.
3. Increase audience diversity by making the cinema experience safe, accessible, relevant and inclusive.
4. Strive for equal access and opportunities within the film industry for marginalised gender people.
5. Take an active stance against all forms of prejudice and discrimination, continuously striving to be an anti-ableist, anti-racist, and anti-transphobic organisation committed to bringing about change through campaigning and community building in cinema.

Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees consider the activities of the charity, in promoting equality and equity within the film industry, to be of benefit to the public in the UK in general, seeing and engaging with broad representation on screen and in safe spaces and providing opportunities and visibility for filmmakers of all marginalised genders. These activities are set out in more detail in the report below.

Public Benefit and Impact

Operating as 'Reclaim The Frame', Birds Eye View Films' work over the year 2023 was honoured as winners of the Girls on Film 'Activist Impact' Award in February 2024, a recognition we're proud of in that it reflects the tangible effects and awareness our recent work has had across film exhibition, training, promotion and campaign work.

That work continues to be recognised through long-term support from our primary funders at the BFI, through regular mentions in trade publications, through various partnerships, and from our beneficiaries:

- 94% audiences rate the films we support 4 or 5/5;
- 97% audiences very likely/likely to recommend our events; and
- 100% approval rating for Filmonomics our flagship business skills development programme.

Audience Facing Activity

Our new release campaigns and public screening work continue to be supported by the industry - working with 16 UK film distributors over the April-March period, bringing in £66.5k worth of contracts, and by the public sector, through successful completion of year one of our three-year British Film Institute (BFI) Audience Fund-supported project.

This award is given to organisations with proven sector experience and a demonstrable track record of outstanding delivery of audience-facing activity, an in-depth understanding of UK film culture and excellence in audience development and community engagement, in line with the BFI's Diversity Standards. Continuing to receive this award, for the 5th year, signifies Reclaim The Frame as a leader in its field and an exemplar of good practice, as well as enabling us to use the funds as leverage to secure distributor fees and other grants.

'Very pleased to hear about Reclaim the Frame, enjoyed the film and am looking forward to supporting the project in the future.' (YOUR FAT FRIEND audience member, Belfast)

Campaign Overview:

By helping to break down the barriers to participation in film, Reclaim The Frame helps expand the horizons of cinema by showcasing the talent of diverse filmmakers of marginalised genders whose work is both entertaining and thought provoking, and, typically, draws on lived experiences too little seen on screen.

For the 12 month period Reclaim The Frame supported:

- 23 film titles (new releases and archival);
- Partnered with 19 dedicated new release campaigns
- Run 7 one-off festival collaborations (e.g Glasgow Film Festival and Queer East, London);
- 52% of titles were written and/or directed by a Global majority and/or filmmakers of colour ;
- 22% of titles were co-produced in the Global South;
- 30% of titles were by openly LGBTQI+;
- 4% non-binary writers/director; and
- 55% of the films we supported were debut features.

Our event campaigns for new releases and re-releases feature filmmaker introductions and conversations (largely in-person and occasionally pre-recorded), introductions from artists, activists and academics and curated panel discussions. Introductions help to contextualise the films and the post-screening conversations enable our audiences to engage with guest speakers on a range of relevant themes and issues.

Screenings also included exciting audience focussed activities such as:

- Creative writing workshops;
- Singing; and
- Book and literature stalls.

All of which help to further build the audience connections and community that we foster through our campaign.

In total for the 12 month period we reached a combined audience of over 6,300 with 250 events in 88 venues and 40+ cities/towns across the UK, including co-presenting premieres in partnership with the following UK festivals: Docs Ireland (Belfast), Glasgow Film Festival, Into Film Festival (London and Sheffield), Leeds Queer Film Festival, Queer East (London), Raindance (London) and Wide-Screen Weekend (Bradford).

“There are rarely events that bring people together in conversation like this. It feels vital and precious.”
(BANEL AND ADAMA audience member, Cardiff).

Through our regular partnerships and our network of 20+ cinemas in 16 cities across the UK, we are especially proud of our increasingly nationwide reach: we continue to encourage bookings of Reclaim The Frame-supported titles beyond the capital: 72% of our events took place outside London accounting for 58% of our audiences, and 66% of our e-news subscribers and 55% social media following are based across the nations and regions.

Our greater regional reach is thanks largely to the work of our team of eight dedicated Impact Producers (one based in each of the BFI defined 'hubs') - devolving greater responsibility for the campaign away from London. Our Impact Producers are helping grow audiences outside London sustainably (less travel) and by harnessing local knowledge/lived experience around local outreach and marketing.

Furthermore our partnership with Cinema for All means our recorded filmmaker Q+As and intros are offered as part of film bookings for the 1600 film societies and community cinemas on their books. Our collaboration with BFI Player in the UK and Doc Alliance Films' SVOD Platform internationally, has resulted in 647 views of our various curated selections over the course of the year.

'Great project and loved the intro from the impact producer and Desiree [Reynolds] - allowed me to really enjoy the film.' (PAST LIVES audience member, Leeds).

Key Campaigns

Amongst our most successful this year were 6 profile raising campaigns in support of a range of perspectives that help promote a more inclusive vision of filmmaking and cinema going. These campaigns drew a total of 3,500 audiences and overall received a 97% very likely/likely recommendation survey rating.

For FANCY DANCE (Erica Tremblay), an acclaimed debut feature by a Native American filmmaker and about the close relationship between a Native American girl and her queer auntie/guardian in the face of injustice and adversity, our events featured live intros from Impact Producers, live Q+As and recorded director conversation. *"So good,"* commented one audience member, *"beautiful movie + the q&a with Erica Tremblay added so much depth especially with language and culture."* (Brighton).

Molly Manning Walker's bold and challenging coming of age drama, HOW TO HAVE SEX, similarly reveals the secure bonds of sisterhood but this time against the troubling backdrop of hedonistic party culture. For this feature we combined live introductions and panel discussions with sex educators, amongst others, to reach over 1,300 audiences. Described as *'Educational, interesting, eye opening'* at the London event.

Ava DuVernay's ambitious film ORIGIN proved a compelling conversation starter on the subject of caste and race. For our UK wide campaign we were joined by locally based speakers including activists, academics and poets who helped expand on the themes in the film. *'Really positive,'* remarked one attendee, *'created an opportunity to share and connect over important issues.'* (Brighton); *'Safe space, informative, necessary.'*, commented another attendee (Liverpool).

We regularly support foreign language features with PAST LIVES amongst the most acclaimed releases of 2023. The debut from the talented filmmaker Celine Song, the film is a sensitive exploration of the relationship between romance and personal development filtered through the experience of the East-Asian diaspora. Our events for this film featured popular post-screening writing workshops exploring its autobiographical themes: *‘Excellent intro, thought provoking, warm.’* (Lewes).

Another very successful foreign language film campaign we produced was for Anna Hints’ documentary, SMOKE SAUNA SISTERHOOD. The film’s focus on the sauna’s sense of communion and powers of healing really dovetailed with Reclaim The Frame’s community building efforts around the power of cinema to provoke thought, arouse emotions and build connections. Described as *‘very intimate and beautiful’* our events featured conversation with the director, song and post-screening social mixers.

We also produced a campaign for the 25th anniversary re-release of RATCATCHER (Lynne Ramsey). Ramsey’s raw and moving landmark debut is now firmly part of the film canon which is still unfortunately overwhelmingly white and male. The UK wide screenings for the film’s 4k restoration were introduced by locally based filmmakers, artists and journalists and were unanimously praised: *‘Great to see an old film I like with a knowledgeable intro!’* (Sheffield).

Beyond the UK, the international work we established in 2022 continued. In November 2023, in continued collaboration with Flying Broom International Women’s Film Festival, we reached 747 audience members in Ankara with special event screenings for a selection of 4 British female-led titles, including GIRL, NOTHING COMPARES, PRETTY RED DRESS and SILVER HAZE.

Audiences

Regular audience surveys help us determine the success of our campaign and areas in which we can improve. We surveyed approximately 10% of our audience for the 12 month period which, for our demographic results and audience ratings, translates to a confidence level of 95% and a margin of error of 4%.

For 2023-24, Reclaim The Frame supported films received an audience approval rating of 94% and the events an 86% approval rating.

Our demographic survey data indicates that we continue to reach under-served and less engaged segments: 31% of audiences to our events have never before visited the independent cinema in question, and 38% infrequently (once in the last year/over a year ago). We also gauge the breadth of our audience by gathering survey data on attendees who do not work broadly in film or in the arts, which was 52% in the 12-month period.

In terms of audience diversity, our survey results indicate that our rebrand (see ‘Communications & Digital Reach’ below), curatorial approach and targeted social media/e-news/ grassroots marketing strategies are paying off by attracting greater numbers from a number of underrepresented segments that we target. For this year, our Black and POC (outside London) audience was 17%, up from 13% the previous year (Apr 2022 - Mar 2023) and our disabled/D-deaf/neurodiverse audience has more than tripled to 45%, up from 13% in 2022-23. For 2023-24 we have also maintained the high turnout from the previous year of other key segments: 38% BIPOC (London), 37% LGBTQIA+ and 3% trans/non-binary audiences.

Attracting under-25-year-old and working class audiences in significant numbers remains a key challenge for our campaign and independent cinema more broadly, and that the lower representation of these segments can be ascribed to a number of factors, including a lack of relevant titles to promote, not feeling welcome at venues/events and prohibitive ticket pricing. We are introducing a range of different measures and strategies aimed at addressing the under-attendance of the two segments, which include the recruitment of our new Head of Audience Development, Aashna Thakkar.

‘First of all, let me say that the film is outstanding. I was looking forward to it having been impressed by Sacha Polak’s previous film, Dirty God, and Silver Haze exceeded all my expectations. The introduction and follow up Q&A screening added to the experience.’ (SILVER HAZE, Thomas, Volunteer Development Coordinator for Who Cares? Scotland, an advocacy and support organisation that works with children and care experienced people).

The high proportion of disabled audience members attending our events is a result of the improvements in our access strategy, spearheaded by our dedicated Access & Inclusion Consultant (Charlie Little), who brings lived experience of disability and neurodiversity to our work. 100% of our events were wheelchair accessible and marketed accessibly, and 75% of events featured accessible films presented with descriptive subtitles and post-screening conversations captioned.

We are also working to further expand the access provision at our events, having introduced partial relaxed screenings. This involves providing quiet spaces, reassuring our audience that they can come and go / move around as they please and a clear explanation of how the event will run along with content warnings for the film. We continue to audit our venues’ access provision annually, and to consult with them on improvements to be made as a result. 45% of our audience is disabled and we are pleased to report that 85% of this segment indicated that they ‘feel included’ in the survey.

‘Wonderful! Loved the unreserved seating, the light, the chill atmosphere that meant I could ‘stim’ without feeling bad, the subtitles, the limited number of people in the audience & the Q&A and presence of Ella. Please do more of these!’ (IS THERE ANYBODY OUT THERE? Audience member, relaxed screening, Belfast)

Industry Facing Activity:

Filmonomics

This year we ran an eighth iteration of ‘Filmonomics’, our flagship business skills development programme (majority funded by the film industry training funding body, ScreenSkills Film Skills Fund), for a total of 18 first-time feature writers, directors and producers of marginalised genders from across the UK, 39% of whom were global majority, 22% LGBTQIA+ and 50% from outside London and the South-East. We had a record number of applicants for this round, a 45% increase from the previous programme, nearly one third of which heard about the course via Reclaim The Frame newsletter/social media/website.

Filmonomics offers a blend of group coaching and industry panels, in-person and online, which introduce the cohort to a range of top-level funders, sales agents and executives. The survey results were highly positive with the course receiving a 100% approval rating and with 100% of participants indicating that they would recommend it to their peers. The cohort also provided self-efficacy scores at the beginning and at the end of the course in response to a range of questions relating to business and finance, film audiences and marketing, and we are pleased to report a 33% increase in belief in ability, with strategizing registering the largest increase at just under 50%. Filmonomics 8 also included a delegation of course participants attending Berlinale / European Film Market, and culminated in a trip to Glasgow Film Festival where the full cohort participated in sessions around festivals, marketing and audiences.

Since April, a number of our Filmonomics alumni have started to make a real impact in the industry: COPA 71 (Rachel Ramsay’s directorial debut), Iris Prize Best British Short shortlist (Tracy Spottiswood), Emmy nominated (Maja Bodenstein), Young Director Award 2024 winner (Jessica Bishopp), 2024 Screen Star of Tomorrow (Isla Bedenoch), Eurimage funding recipient (Seemab Gul) and Sundance Film Festival selection (Aephie Chen).

Feedback for our Filmonomics programme has been overwhelmingly positive, praising the relevance, quality and delivery of the training, and how we create a safe, inclusive and supportive space for all our participants in which they can present their whole, authentic selves:

‘Filmonomics allowed me to understand the film industry and has allowed me to gain the knowledge needed to feel more confident in this complicated and challenging world.’ - Dr. Isa Rao (Director)

‘All the speakers have been so great. I have been so engaged and have enjoyed being in such great company.’ - Sarudzayi Marufu (Producer).

Awards Campaigns

Our annual BAFTA round table for female nominees this year included Ella Glendining (director, *IS THERE ANYBODY OUT THERE?*), Savannah Leaf (writer-director *EARTH MAMA*), Molly Manning Walker (writer-director, *HOW TO HAVE SEX*) and Brenda Hsue (writer, *ELEMENTAL*). It was watched by 429 people, including BAFTA voters.

Conferences and Festivals

Our industry-facing work also included invitations to speak and consult at as well as co-produce a total of 39 sector support events at conferences and festivals to a total of 1,342 beneficiaries, largely filmmakers and other film professionals. Domestically, speaking commitments at festivals over the year included Sundance London, Sheffield DocFest, Queer East and Aesthetica Short Film Festival. Internationally, we accepted invitations to speak at international conferences including Power to Transform at Berlinale (Germany), British Council's Creative Encounters conference in Tirana (Albania), Kyiv International Short Film Festival (Ukraine; online), and upcoming for the first time at Locarno Film Festival (Switzerland).

Research & Advocacy

Our research provides a foundation of evidence and data to support advocacy causes around greater inclusion in film, and helps us to develop effective strategies and create space for discussions and analysis, both internally and externally with our partners and the media.

Alongside our extensive audience data (see 'Audiences' above), a key part of our data collection is the tracking of film releases by marginalised genders. This data continues to evidence that gender parity remains a long way off: in 2023 films directed by marginalised genders accounted for just 21% of all UK releases and written by 19%. For the first 6 months of 2024, these figures rose by just one percent to 22% and 20%, respectively.

In the trade press, we regularly cite our data findings to advocate for change within the industry, such as the 4 articles that have appeared in leading publication Screen International where we have discussed, amongst other topics, market trends or our work building under-served audiences and engaging under-represented communities in cinema.

We have also contributed to Screen Culture 2033, the BFI's current ten-year strategy, and since responded to The Culture, Media and Sport (DCMS) select committee call for evidence as part of its 2023 inquiry into the challenges facing Film and high-end TV in the UK. In our response, we advocated for the

needs of those under-represented, under-funded and burnt out in the industry and the exhibition sector at large.

In addition, we have now begun to track the longer trajectory of UK film releases starting with debuts by women / non-binary persons which accounted for 43% or 53 films this year.

The boom in (particularly female-led and particularly British) debuts from 2022 and 2023 has been well documented, including Reclaim The Frame supported titles BLUE JEAN, RYE LANE and HOW TO HAVE SEX. This recognition of a new wave of female talent – as reflected in last year’s BAFTA nominations and this year’s BIFA nominations - is an exciting moment. Yet, as we’ve commented recently in Screen International and on BBC Front Row, it does beg the question as to what support will be available for this current wave of talent further down the line, as they attempt to make a second or third feature.

Individual Giving

In 2023 we undertook our first individual giving campaign as part of The Big Give’s ‘Women & Girls’ campaign, the UK’s biggest online match funding platform. Through the generosity of our supporters we were able to meet our individual giving target of £2,500 which was matched by the fund to make £5,000 which went towards access provision for our screenings and events.

Communications & Digital Reach

In the last 12 months we have implemented changes aimed at improving our campaign marketing and grown our network to 4.4k email subscribers and 48.5k social media followers. As outlined in ‘Audience Facing Activity’ above, the results for our demographic targets strongly suggest that our marketing and communications strategies are paying off both in terms of BIPOC, disabled, LGBTQIA+ and trans/non-binary audiences, as well as attracting greater numbers regionally and amongst those who do not typically attend independent cinemas.

Over this period 27% of our audience found out about events via Reclaim The Frame marketing / social media / impact producer, and 37% from word of mouth which our campaign focuses on generating through our networks of advocates in the nations and regions.

Our new team of Regional Impact Producers has had an impact on our marketing and outreach in the nations and regions: representing a wide range of intersections and regularly hosting events, the Impact Producers are becoming increasingly visible and trusted figures in partner cities/cinemas.

The Reclaim The Frame rebrand has also had an impact: it is cleaner and stronger visually and in terms of what we stand for, and has enhanced all aspects of our marketing and the redesign of our website.

In terms of social media, we have focussed on growing Instagram in particular, which has a high take up amongst our target younger audience: In the last year, we have grown our Instagram following by 15%.

Follower increases for Facebook and Twitter/X have been marginal, by contrast, and need to be addressed in the context of the former platform's decline, especially amongst under-25 year olds, and the extensive changes to the algorithms of the latter, following the recent take over, which have impeded our campaigning on the platform.

In terms of our e-news, we have an above average open rate at just under 50% but we are working on the formatting of the e-news to improve the click through rate (around 1.8%), which could be higher.

Word of mouth - generated by all of the above, our community outreach, and encouraging people to spread the word - is by far the most powerful form of marketing and was a key inspiration for Reclaim The Frame and its focus on growing regional and national online/in-person networks to circulate information and opinion about films we are supporting.

Governance

Structure

This year we bade goodbye to two long-term colleagues: Cristina Garcia, who stepped down after 5 years, and Jo Taylor-Hitchinson whose freelance role we decided to bring in-house, after 6 years.

Since these departures our team has been streamlined to include more full-time staff for a more sustainable structure, to improve operational efficiency and to ensure greater investment in marketing / audience building through a new full time and management level role: Head of Audience Engagement. The appointment of Aashna Thakkar, who started in this role in April 2024, will enable the Director to focus on income generation, which is needed for the match-funding for BFI and for the future of the project and the charity.

As part of ongoing efforts to model best practice in the workplace over the past year, we have become a Disability Confident Committed Employer, making use of Access Riders across the team including freelance contractors, and continue to be a (London) Living Wage Employer. All team and Trustees

recently underwent trans awareness and allyship training, anti-racist training, and continue to be trained in disability awareness and inclusion.

Our team and Trustees (28) also represent a broadly inclusive workforce: 83% female, 4% trans/non-binary, 61% LGBTQI+, 39% BIPOC, 43% Deaf/Disabled and 39% working class, 74% of whom went to state school and 39% of whom are primary or secondary carers. Our Regional Impact Producers (7) are 100% female, 28% under 30 years old, 43% BIPOC, 86% LGBTQIA+, 71% disabled, 57% working class, 100% state school educated, 28% primary/secondary carers and 86% living/working outside London/South East.

Environment

As an organisation, we work partly from home, and make use of a flexible and sustainable office space as part of a BuyGiveWork initiative. Within the office/our operations, we continue to operate our policy of ethical consumerism, purchase only second-hand hardware, fix, reuse, recycle, use eco-friendly cleaning products, and print rarely.

We bank with The Cooperative Bank, which has a Good Shopping Ethical score of 83 and 'top rating' for Environmental Reporting / Destruction. Our pension provider NEST, the National Employment Savings Trust, is the no. 1 pension provider according to the Ethical Consumer Guide and Good With Money. We are a member of Julie's Bicycle, through which we monitor our carbon footprint with a view to decreasing each year.

Wherever possible we champion films that offer meaningful perspectives on the global climate crisis, e.g BANEL AND ADAMA which highlights the plight of villagers in North Senegal at the mercy of extreme heat/drought.

Future Plans

Reclaim The Frame has continued to grow, develop and diversify audiences for both in-cinema and online activity, and continues to gather compelling results and testimony from both audiences and the industry, and therefore plans to continue its activities across the 2024-25 period.

The Board understands the impact on the industry and are placing much focus on keeping the charity financially solvent, particularly focusing on additional fundraising outside of the charity's primary funder, The British Film Institute, through embedding our work within the industry and developing revenue generating programmes.

Opportunities for 2024-25 include:

- The 20th anniversary of the first Birds Eye View Film Festival which comes around in March 2025 and offers a chance for reflection and for celebration for the charity;
- International working - such as through opportunities with British Council;
- Engaging young audiences - including through involvement with BFI's Film Programming Academy for what will be the first time in July 2025; and
- And the appointment of a new Chair - film executive and EDI & wellbeing consultant Valeria Bullo who brings 20 years industry experience to the Board of Trustees and wider Charity.

Financial Review

The income for the year was £280,379 (2023: £292,710). Total expenditure was £275,479 (2023: £326,508) resulting in a net surplus for the year of £4,900 (2023: net deficit £33,798). This year's surplus is connected to cost savings on staging events where we managed to receive in-kind support from our community, Trustees and Filmonomics alumni in order to save funds. Future ambitions include working with our Chair of Trustees on securing longer term financial partners and activities that will increase charity income.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be increased from the prior year level of £25,343 (March 2023). The Trustees plan to build the reserves figure to £63,872 over the next few years. In line with our charity strategy, we will be more closely engaged with our Chair of Trustees in increasing our funding targets and aim to work with new partners in the next financial year which allow for a greater financial reward into the charity.

This figure reflects the charity's recent growth and represents approximately three months staffing and overheads as well as the potential for needing to make any redundancies. This year's 2023-24 accounts demonstrate that unrestricted reserves have increased from £24,982 to £30,243 due to this year's unrestricted surplus.

Risk

The Trustees have assessed the major risks to which the charity is exposed and are satisfied with the systems in place to mitigate exposure to the major risks.

The top risks include:

Funding/income: Diversifying our income streams, to be less reliant on BFI Audience Fund for screenings activity and on ScreenSkills for training activity - together with funding more direct support for our research and advocacy work, remains our biggest priority for the sustainability of the Charity. A sub-committee of the Board has formed, working collectively with the Executive Director on this. Strategies include continuing to appeal to trusts & foundations for the elements of our work focusing on access and community benefit, launching a second individual giving campaign, and working with the Board to identify more corporate partnership opportunities.

Governance/Board: Inadequate trustee coverage resulting in failure to address key areas of governance has been identified as Low Risk but with High Level consequences, particularly in light of the Charity's move to 'de-hierarchise' the Board, with no one 'Chair' and instead a rotating Chair/Facilitator. This structure has been trialled since April 2022, and, while this has brought organisational benefits including a more collective buy in, and a good working relationship between Executive Director and each Trustee on an individual level, the Board unanimously agreed in February 2024 to recruit for a fully fledged Chair to oversee Board operations, governance documents, meetings and sub committees. Our widely publicised recruitment drive was highly successful, resulting in the appointment of film executive and EDI & wellbeing consultant Valeria Bullo who brings 20 years industry experience to the Board of Trustees and wider charity, and who will take up her role from September 2024. From there, a skills and experience audit of the Board will highlight any remaining gaps.

Previously cash flow has been deemed a risk and posed a challenge for the Charity - something that has been much more closely monitored over the past 2.5 years, and currently feels very much managed.

Structure, Governance and Management

The charity is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Alison Thompson
Fozia O'Dowd
Jacqueline Chell
Lisa Balderson
Nidhi Gupta
Rebecca del Tufo
Sophie Doherty
Sophie Glover

Stephanie Hayward
Tara Brown
Tolu Stedford
Yaw Basoah

As set out in the Articles of Association the Chair of the Trustees is nominated by the Trustees, who are elected annually by the members of the charity attending the Annual General Meeting and serve a term of 3 years.

Statement of Trustees' Responsibilities

The Trustees, who are also the directors of Birds' Eye View for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

The Trustees' report was approved by the Chair of the Board of Trustees.

A handwritten signature in black ink, appearing to be "Fozia O'Dowd".

.....
Fozia O'Dowd

Treasurer

Dated: 18 November 2024

Independent examiner's report

To the trustees of

Birds Eye View

I report to the trustees on my examination of the accounts of Birds Eye View (the charitable company) for the year ended 31 March 2024, which are set out on pages 19 to 33.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of

Birds Eye View

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rob Wilson

Date: 18 November 2024

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Birds Eye View

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2024

				2024	2023
	Note	Restricted £	Unrestricted £	Total £	Total £
Income from:					
Donations and legacies	3	1,500	152,872	154,372	235,993
Charitable activities	4	<u>41,878</u>	<u>84,129</u>	<u>126,007</u>	<u>56,717</u>
Total income		<u>43,378</u>	<u>237,001</u>	<u>280,379</u>	<u>292,710</u>
Expenditure on:					
Raising funds		-	28,708	28,708	21,783
Charitable activities		<u>43,378</u>	<u>203,393</u>	<u>246,771</u>	<u>304,725</u>
Total expenditure	5	<u>43,378</u>	<u>232,101</u>	<u>275,479</u>	<u>326,508</u>
Net income / (expenditure) and movement in funds		-	4,900	4,900	(33,798)
Reconciliation of funds:					
Total funds brought forward		<u>-</u>	<u>25,343</u>	<u>25,343</u>	<u>59,141</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>30,243</u></u>	<u><u>30,243</u></u>	<u><u>25,343</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Birds Eye View

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	11		<u>641</u>	<u>860</u>
Current assets				
Debtors	12	33,645		35,740
Cash at bank and in hand		<u>18,942</u>		<u>24,997</u>
		52,587		60,737
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(22,985)</u>		<u>(36,254)</u>
Net current assets			<u>29,602</u>	<u>24,483</u>
Net assets	14		<u><u>30,243</u></u>	<u><u>25,343</u></u>
Funds	15			
Restricted funds			-	-
Unrestricted funds				
General funds			<u>30,243</u>	<u>25,343</u>
Total charity funds			<u><u>30,243</u></u>	<u><u>25,343</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

Birds Eye View**Balance sheet****As at 31 March 2024**

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 18 November 2024 and signed on their behalf by



Fozia O'Dowd - Treasurer

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birds Eye View meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated fully to charitable activities as this is the main area of expenditure for the charity.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment

4 years straight line

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i) above.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations and legacies	-	235,993	235,993
Charitable activities	4,000	52,717	56,717
Total income	<u>4,000</u>	<u>288,710</u>	<u>292,710</u>
Expenditure on:			
Raising funds	-	21,783	21,783
Charitable activities	52,906	251,819	304,725
Total expenditure	<u>52,906</u>	<u>273,602</u>	<u>326,508</u>
Net income / (expenditure) and net movement in funds	<u>(48,906)</u>	<u>15,108</u>	<u>(33,798)</u>

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

3. Income from donations and legacies

	Restricted £	Unrestricted £	2024 Total £
Donations	1,500	2,872	4,372
Grants	-	150,000	150,000
Total income from donations and legacies	1,500	152,872	154,372

Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
Donations	-	1,500	1,500
Grants	-	234,493	234,493
Total income from donations and legacies	-	235,993	235,993

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Grants	41,878	5,167	47,045
Events	-	77,798	77,798
Consultancy	-	1,164	1,164
Total income from charitable activities	41,878	84,129	126,007

Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
Grants	4,000	-	4,000
Events	-	50,434	50,434
Consultancy	-	2,283	2,283
	4,000	52,717	56,717

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 8)	26,433	125,739	12,026	164,198
Fundraising	2,275	-	-	2,275
Staging events	-	98,168	-	98,168
Insurance	-	-	1,844	1,844
Other office costs	-	-	2,887	2,887
Other expenses	-	-	1,423	1,423
Accountancy	-	-	4,684	4,684
Sub-total	28,708	223,907	22,864	275,479
Allocation of support and governance costs	-	22,864	(22,864)	-
Total expenditure	28,708	246,771	-	275,479

Total governance costs were £4,684 (2023: £6,923).

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

5. Total expenditure

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	14,750	151,002	13,692	179,444
Fundraising	7,033	-	-	7,033
Staging events	-	109,734	-	109,734
Grant funding of activities (note 6)	-	12,610	-	12,610
Rent	-	-	1,740	1,740
Insurance	-	-	1,627	1,627
Other office costs	-	-	3,610	3,610
Other expenses	-	-	3,787	3,787
Accountancy	-	-	6,923	6,923
Sub-total	21,783	273,346	31,379	326,508
Allocation of support and governance costs	-	31,379	(31,379)	-
Total expenditure	21,783	304,725	-	326,508

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

6. Grants payable

In the prior year, 11 new grants were awarded to 4 institutions and none to individuals. There were no grants awarded in the current year.

Grants payable to institutions:	2024 £	2023 £
Catharsis	-	1,850
Flying Broom	-	6,377
Tunisienne des Cine-Clubs	-	3,294
Women Make Waves	-	1,089
	<u>-</u>	<u>12,610</u>

In the prior year, grants included in accruals at year end totalled £10,056.

7. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	219	18
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	27
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	2,900	2,750
▪ Other services	1,250	3,019
	<u>1,250</u>	<u>3,019</u>

Two trustees were reimbursed for travel expenses incurred during the prior year.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

8. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	140,590	160,604
Social security costs	6,931	10,513
Pension costs	3,400	3,497
Freelance staff	13,277	4,830
	<u>164,198</u>	<u>179,444</u>

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charitable company comprise the Trustees and the charity's Director (who is an employee of the charity). The total employee benefits (including employer's national insurance and pension contributions) of the key management personnel were £59,242 (2023: £59,554).

	2024 No.	2023 No.
Average head count	<u>7</u>	<u>6</u>

9. Related party transactions

There were no related party transactions in the current year. Fozia O'Dowd, trustee, is also a director of Public Display of Affection Films Ltd. During the prior, year the charity made purchases of £480 for training.

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

11. Tangible fixed assets

	Total £
Cost	
At 1 April 2023 and at 31 March 2024	<u>878</u>
Depreciation	
At 1 April 2023	18
Charge for the year	219
On disposals	<u>-</u>
At 31 March 2024	<u>237</u>
Net book value	
At 31 March 2024	<u><u>641</u></u>
At 31 March 2023	<u><u>860</u></u>

12. Debtors

	2024 £	2023 £
Trade debtors	18,101	4,400
Accrued income	14,665	30,500
Other debtors	<u>879</u>	<u>840</u>
	<u><u>33,645</u></u>	<u><u>35,740</u></u>

13. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	10,679	14,279
Accruals	3,798	14,761
Other taxation and social security	<u>8,508</u>	<u>7,214</u>
	<u><u>22,985</u></u>	<u><u>36,254</u></u>

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	641	641
Current assets	-	-	52,587	52,587
Current liabilities	-	-	(22,985)	(22,985)
Net assets at 31 March 2024	-	-	30,243	30,243
Prior period comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	860	860
Current assets	10,056	-	50,681	60,737
Current liabilities	(10,056)	-	(26,198)	(36,254)
Net assets at 31 March 2023	-	-	25,343	25,343

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

15. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Flying Broom Foundation	-	3,878	(3,878)	-	-
FILMONOMICS	-	39,500	(39,500)	-	-
Total restricted funds	-	43,378	(43,378)	-	-
Unrestricted funds					
General funds	25,343	237,001	(232,101)	-	30,243
Total unrestricted funds	25,343	237,001	(232,101)	-	30,243
Total funds	25,343	280,379	(275,479)	-	30,243

Purposes of restricted funds

Flying Broom Foundation

This was part of a legacy grant awarded by the British Council to 'Flying Broom Foundation', a partner on the previous British Council International Collaboration grant which aimed to support culturally diverse women & non-binary filmmakers.

FILMONOMICS

This is a grant from the ScreenSkills Film Skills Fund for our eighth iteration of 'Filmonomics', our flagship business skills development programme.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2024

15. Movements in funds (continued)

Prior period comparative

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
TNLCF COVID-19 Response Fund	47,406	-	(47,406)	-	-
RTF International British Council Grant	-	4,000	(4,000)	-	-
DWP Kickstart Grant	1,500	-	(1,500)	-	-
Total restricted funds	<u>48,906</u>	<u>4,000</u>	<u>(52,906)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
<i>Designated funds:</i>					
Ring-fenced reserves	8,000	-	-	(8,000)	-
<i>Total designated funds</i>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>
General funds	2,235	288,710	(273,602)	8,000	25,343
Total unrestricted funds	<u>10,235</u>	<u>288,710</u>	<u>(273,602)</u>	<u>-</u>	<u>25,343</u>
Total funds	<u>59,141</u>	<u>292,710</u>	<u>(326,508)</u>	<u>-</u>	<u>25,343</u>

Accounts

Company no. 04851498
Charity no. 1105226

Birds Eye View
Report and Unaudited Financial
Statements
31 March 2023

Birds Eye View

Reference and administrative details

For the year ended 31 March 2023

Company number 04851498

Charity number 1105226

Registered office and operational address 3Space International House
6 Canterbury Crescent
London
SW9 7QE

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lisa Balderson	appointed 5 September 2022
Tara Brown	appointed 5 October 2022
Peter Buckingham	resigned 1 December 2022
Jacqueline Chell	appointed 5 September 2022
Lia Devlin	resigned 5 September 2022
Barbara Dias Otao	resigned 1 December 2022
Sophie Glover	
Nidhi Gupta	appointed 5 September 2022
Stephen Follows	resigned 13 March 2023
Stephanie Hayward	appointed 5 September 2022
Julie La'Bassiere	resigned 1 December 2022
Fozia O'Dowd	appointed 11 January 2023
Jill Tandy	resigned 21 April 2022
Alison Thompson	resigned 18 April 2023

Director Melanie Iredale

Bankers The Co-operative Bank
PO Box 250
Delf House
Southway
Skelmerdale
WN8 6WT

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Birds Eye View

Report of the trustees

For the year ended 31 March 2023

Director's report and statement

For April 2022 - March 2023, our focus has been to engage communities and audiences UK wide, as part of our mission to create safe and accessible spaces to further the conversations generated by the films we support. Over the 12 month period we supported 40 films overall representing a diverse cross-section of marginalised voices, including two curated programmes (Queerious and Queeriosities from the Archive), 37 with 199 in-cinema events (86 live / in-person + 114 pre-recorded) in 15 cities across the UK, 66% of which accessible (live / new release), that generated a total of 6,170 admissions, 42% who were under 30 years old. All films were written and / or directed by women and non-binary filmmakers, and one third by Black and women of colour directors. Particularly successful were in-person event tours for the provocative sex industry insider drama, Pleasure (Ninja Thyberg), Ghanaian-American dramedy, Queen of Glory (Nana Mensah), and 1980s Section 28 drama, Blue Jean (Georgia Oakley), all of which featured the directors along with other guest speakers and demonstrated a strong appetite and need for live, communal film events. Meanwhile, we felt it a priority to maintain some online engagement, particularly for access reasons and for those who continued to shield, resulting in a further 5.9k online views.

Other projects have seen Reclaim The Frame go international, through partnerships with women's film festivals in Lebanon, Taiwan, Tunisia and Turkey, taking our shared mission overseas and bringing films from Asia and North Africa to cities across the UK.

We also continue to produce (and encourage/advocate for distributors to produce) accessible (descriptive subtitles and audio described) versions of films we promote for use on online platforms. In total, we produced 89 accessible versions of events, and commissioned access versions for 5 feature films, 2 shorts programmes and multiple trailers over the course of the year.

Overall our programming and audience engagement once again met and / or exceeded the 'Diversity Standards' as set by the BFI, through continuing to spotlight talent both on-screen and behind the camera that is too often overlooked or under-represented, as we aim to re-shape attitudes around cultural and commercial relevance in cinema.

We continue to reach an increasingly diverse audience – this year 42% aged under 30, 31% identifying as BIPOC, 40% as LGBTQI+, 13% as D/deaf/ disabled and 20% disadvantaged.

For industry members, we ran a sixth and seventh iteration of 'Filmonomics', our business skills development programme for a total of 36 directors and producers of marginalised genders. An additional programme was delivered for 18 filmmakers of marginalised genders as part of Reclaim The Frame x International, supported by the British Council. Participants rated the course 4.5 out of 5.

Meanwhile, feedback on our film events and curation remains high, with 100% of survey respondents likely or very likely to recommend Reclaim The Frame to others, 88% rating the experience 4 or 5/5 and 88% rating the films 4 or 5/5.

Melanie Iredale - Exec Director, Reclaim The Frame / Birds' Eye View Film

Birds Eye View

Report of the trustees

For the year ended 31 March 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The charity's objective is to advocate for equality and diversity in cinema, on screen, behind the lens and across the wider industry. Specifically focusing on the role of people of marginalised genders in film and filmmaking and also to further any other similar purposes which are charitable in accordance with the law of England and Wales from time to time as the charity thinks fit. Core strategic objectives are listed as follows:

1. Increase viewership of and enrich public conversation about films made by women and non-binary people;
2. To spotlight, celebrate and create impact for films by marginalised gender people while building a community for those who make, show, release and watch them;
3. Increase audience diversity by making the cinema experience safe, accessible, relevant and inclusive;
4. Strive for equal access and opportunities within the film industry for marginalised gender people; and
5. Take an active stance against all forms of prejudice and discrimination. Continuously strive to be an anti-ableist, anti-racist, and anti-transphobic organisation committed to bringing about change through campaigning and community building in cinema.

The only change to the above objectives has been a considered decision to expand the charity's remit to champion films from 'women & non-binary' people to 'all marginalised genders'.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Despite the continued hardships the film exhibition industry is facing due to the compounded impact of the Covid-19 pandemic and cost of living crisis, Birds' Eye View has successfully continued its charitable activities over 2022-2023. Birds' Eye View fulfilled commitments made in receipt of its multi-year BFI Audience Fund grant. This award is given to organisations with proven sector experience and a demonstrable track record of outstanding delivery of audience-facing activity, an in-depth understanding of UK film culture and excellence in audience development and community engagement, in line with the BFI's Diversity Standards. Receiving an Organisational award signifies Birds' Eye View as a leader in its field and an exemplar of good practice. The charity has been successful in its application for another multi-year agreement from BFI Audience Fund, securing a grant for its audience facing activity 2023-2026. Using this award as leverage for much-needed match funding is a priority.

Birds Eye View

Report of the trustees

For the year ended 31 March 2023

Birds' Eye View seeks to achieve the charity's set objectives with two major strands of activity:

1. Audience Facing Activity:

- a. "Reclaim The Frame", majority-funded by the National Lottery from the British Film Institute's Audience Fund, produces and hosts cinema events in 16 cities across the UK of new films by filmmakers of marginalised genders. Across all our 199 screen events for 2022-23 in support of 37 titles, we exceeded our targets from the following priority underrepresented groups: 42% 16-30 year olds, 31% BIPOC, 40% LGBTQ+ and 20% Disadvantaged. These are all increases on 2021-22, except for LGBTQ+ which skewed very high in 2021 - 51% - due to the success of Rebel Dykes. In addition, two-thirds of our 2022-23 live and pre-recorded screenings for new releases were accessible. And finally, in the context of a depressed independent film exhibition sector, we're happy to report an average 47 admits we achieved for our 85 live / in-person events, particularly given that 40% of attendees were first timers to RTF partner venues. We have grown our network to 4.7k email subscribers and 43.8k social media followers.
- b. Following receipt of funding from British Council's International Collaboration grant, Reclaim The Frame went overseas for the first time, circulating international women-led works together with partner women's film festivals in Lebanon, Turkey, Tunisia and Taiwan.

2. Industry Facing Activity:

- a. We ran a sixth and seventh iteration of 'Filmonomics', our business skills development programme (majority funded by the film industry training funding body ScreenSkills), for a total of 36 directors and producers of marginalised genders. An additional programme was delivered for 18 filmmakers of marginalised genders as part of Reclaim The Frame x International, supported by the British Council - with an overall approval rating of 4.5 out of 5.
- b. The charity continued to advocate for equity, diversity, inclusion and accessibility in all film spaces through participating/producing 58 sector support events including mentoring, various consultations, panels and conferences, and shared our research with the media, such as on BBC Radio 4 Front Row.

This year we were proud to be nominated for Screen International's Screen Awards for Best Diversity & Inclusion Project, while one of our theatrical tours was also nominated for engaging a diverse and intergenerational audience.

This year, on International Women's Day in March 2023, saw Birds' Eye View successfully relaunch as Reclaim The Frame which represents not only our mission, but the name by which we will deliver all our activities: both audience and industry facing. Additionally, we expanded our scope from 'women & non-binary' filmmakers, committing to championing filmmakers of marginalised genders, however they identify. This commitment means further growing audience choice for a range of stories and ideas shaped by a greater range of perspectives and lived experience, with the aim of broadening all of our world-views through cinema.

Birds Eye View

Report of the trustees

For the year ended 31 March 2023

Future plans

Reclaim The Frame has continued to grow, develop and diversify audiences for both in-cinema and online activity, and continues to gather compelling results and testimony from both audiences and the industry, and therefore plans to continue its activities across the 2023-2024 period. The Board understands the impact on the industry and are placing much focus on keeping the charity financially solvent, particularly focusing on additional fundraising outside of the charity's primary funder, The British Film Institute, through embedding our work within the industry and developing revenue generating programmes.

With a new 3-year commitment from BFI's Audience Fund, we've taken the time to review our priorities going forwards, which include:

- Continue to develop and diversify curation: placing further emphasis on intersectionality on screen/behind the camera; enabling risk; and our offer: conversations, creative responses and other activity through which to connect and engage;
- Grow impact in the nations and regions: developing more events/audiences outside of London through an increasingly de-centralised/grassroots approach and the appointment of 2 additional regional Impact Producers, one in Belfast and another in the Midlands;
- Grow the profile of #ReclaimTheFrame, and RTF-supported films: through a rebrand/relaunch in early 2023, keeping up momentum through our 20th anniversary year to further galvanise and grow advocates, audiences and followings through calls to action; and
- Make all of the above inclusive: supporting, promoting and standardising accessible screenings, events, and marketing.

Financial review

The income for the year was £292,710 (2022: £323,320). Total expenditure was £326,508 (2022: £330,831) resulting in a net deficit for the year of £33,798 (2022: net deficit £7,511). This year's deficit is connected to the £75,000 International British Council grant having been recorded as income in 2022, with £47,406 of it carried forward to 2023.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be increased from the prior level of £10,235 (2022). The Trustees plan to build the reserves figure to a minimum of £49,000 over the next few years. This figure reflects the charity's recent growth and represents approximately three months staffing and overheads as well as the potential for needing to make any redundancies. This year's 2022-2023 accounts demonstrate that reserves have been increased from £10,235 to £25,343, utilising the unrestricted reserved funds not designated for any specific use.

Risk

The Trustees have assessed the major risks to which the charity is exposed and are satisfied with the systems in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements are listed in the reference and administrative information on page 1.

Birds Eye View

Report of the trustees

For the year ended 31 March 2023

As set out in the Articles of Association the Chair of the Trustees is nominated by the Trustees, who are elected annually by the members of the charity attending the Annual General Meeting and serve a term of 3 years.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 29 August 2023 and signed on their behalf by



Sophie Glover - Chair

Independent examiner's report

To the trustees of

Birds Eye View

I report to the trustees on my examination of the accounts of Birds Eye View (the charitable company) for the year ended 31 March 2023, which are set out on pages 9 to 23.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent examiner's report

To the trustees of

Birds Eye View

Rob Wilson

Date: 29 August 2023

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Birds Eye View

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

		Restricted	Unrestricted	2023 Total	Restated 2022 Total
	Note	£	£	£	£
Income from:					
Donations and legacies	3	-	235,993	235,993	161,655
Charitable activities	4	4,000	52,717	56,717	157,624
Other income		-	-	-	4,041
Total income		<u>4,000</u>	<u>288,710</u>	<u>292,710</u>	<u>323,320</u>
Expenditure on:					
Raising funds		-	21,783	21,783	23,870
Charitable activities		<u>52,906</u>	<u>251,819</u>	<u>304,725</u>	<u>306,961</u>
Total expenditure	5	<u>52,906</u>	<u>273,602</u>	<u>326,508</u>	<u>330,831</u>
Net movement in funds		(48,906)	15,108	(33,798)	(7,511)
Reconciliation of funds:					
Total funds brought forward		<u>48,906</u>	<u>10,235</u>	<u>59,141</u>	<u>66,652</u>
Total funds carried forward		<u>-</u>	<u>25,343</u>	<u>25,343</u>	<u>59,141</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Prior period income and expenditure has been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income or expenditure.

Birds Eye View

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	11		<u>860</u>	<u>-</u>
Current assets				
Debtors	12	35,740		12,870
Cash at bank and in hand		<u>24,997</u>		<u>66,114</u>
		60,737		78,984
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(36,254)</u>		<u>(19,843)</u>
Net current assets			<u>24,483</u>	<u>59,141</u>
Net assets	14		<u><u>25,343</u></u>	<u><u>59,141</u></u>
Funds	15			
Restricted funds			-	48,906
Unrestricted funds				
Designated funds			-	8,000
General funds			<u>25,343</u>	<u>2,235</u>
Total charity funds			<u><u>25,343</u></u>	<u><u>59,141</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

Birds Eye View

Balance sheet

As at 31 March 2023

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 29 August 2023 and signed on their behalf by



Sophie Glover - Chair

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birds Eye View meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated fully to charitable activities as this is the main area of expenditure for the charity.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	4 years straight line
--------------------	-----------------------

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i) above.

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	Restated 2022 Total
	£	£	£
Income from:			
Donations and legacies	1,500	160,155	161,655
Charitable activities	75,000	82,624	157,624
Other income	-	4,041	4,041
	<u>76,500</u>	<u>246,820</u>	<u>323,320</u>
Total income	<u>76,500</u>	<u>246,820</u>	<u>323,320</u>
Expenditure on:			
Raising funds	-	23,870	23,870
Charitable activities	48,089	258,872	306,961
	<u>48,089</u>	<u>282,742</u>	<u>330,831</u>
Total expenditure	<u>48,089</u>	<u>282,742</u>	<u>330,831</u>
Net income and net movement in funds	<u>28,411</u>	<u>(35,922)</u>	<u>(7,511)</u>

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Donations	-	1,500	1,500
Grants	-	234,493	234,493
Total income from donations and legacies	-	235,993	235,993

Prior period comparative:

	Restricted £	Unrestricted £	Restated 2022 Total £
Grants	1,500	160,155	161,655
Total income from donations and legacies	1,500	160,155	161,655

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Grants	4,000	-	4,000
Events	-	50,434	50,434
Consultancy	-	2,283	2,283
Total income from charitable activities	4,000	52,717	56,717

Prior period comparative:

	Restricted £	Unrestricted £	Restated 2022 Total £
Grants	75,000	-	75,000
Events	-	72,842	72,842
Consultancy	-	9,782	9,782
	75,000	82,624	157,624

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	14,750	151,002	13,692	179,444
Fundraising	7,033	-	-	7,033
Staging events	-	109,734	-	109,734
Grant funding of activities	-	12,610	-	12,610
Rent	-	-	1,740	1,740
Insurance	-	-	1,627	1,627
Other office costs	-	-	3,610	3,610
Other expenses	-	-	3,787	3,787
Accountancy	-	-	6,923	6,923
Sub-total	21,783	273,346	31,379	326,508
Allocation of support and governance costs	-	31,379	(31,379)	-
Total expenditure	21,783	304,725	-	326,508

Total governance costs were £6,923 (2022: £5,849).

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

5. Total expenditure

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	Restated 2022 Total £
Staff costs (note 8)	14,145	144,802	13,129	172,076
Staging fundraising events	9,725	-	-	9,725
Staging events	-	104,241	-	104,241
Grant funding of activities	-	27,027	-	27,027
Consultancy fees	-	-	-	-
Rent	-	-	4,769	4,769
Insurance	-	-	904	904
Other office costs	-	-	3,439	3,439
Other expenses	-	-	2,801	2,801
Accountancy	-	-	5,849	5,849
Sub-total	23,870	276,070	30,891	330,831
Allocation of support and governance costs	-	30,891	(30,891)	-
Total expenditure	23,870	306,961	-	330,831

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

6. Grants payable

During the year, 11 (2022: 4) new grants were awarded to 4 institutions (2022: 4) and none to individuals (2022: none) to support culturally diverse women and non-binary filmmakers from 5+ countries as part of the charity's Reclaim the Frame x International project funded for a year from March 2022 to March 2023 by the International British Council.

Grants payable to institutions:	2023 £	2022 £
Beirut Film Society	-	8,663
Catharsis	1,850	-
Flying Broom	6,377	8,662
Tunisienne des Cine-Clubs	3,294	4,851
Women Make Waves	1,089	4,851
	<u>12,610</u>	<u>27,027</u>

Grants included in accruals at year end totalled £10,056 (2022: £4,851).

7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	18	-
Operating lease payments	-	1,177
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	27	-
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	3,300	3,500
▪ Other services	3,623	6,788
	<u>3,623</u>	<u>6,788</u>

Two trustees were reimbursed for travel expenses incurred during the year, which amounted to £27 (2022: £nil).

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	160,604	161,615
Social security costs	10,513	7,919
Pension costs	3,497	2,542
Freelance staff	4,830	-
	<u>179,444</u>	<u>172,076</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees and the charity's Director (who is an employee of the charity). The total employee benefits (including employer's national insurance and pension contributions) of the key management personnel were £59,554 (restated 2022: £56,046).

	2023 No.	2022 No.
Average head count	<u>6</u>	<u>4</u>

9. Related party transactions

Fozia O'Dowd, trustee, is also a director of Public Display of Affection Films Ltd. During the year the charity made purchases of £480 (2022: £nil) for training.

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

11. Tangible fixed assets

	Total £
Cost	
At 1 April 2022	-
Additions in year	878
Disposals	-
At 31 March 2023	878
Depreciation	
At 1 April 2022	-
Charge for the year	18
On disposals	-
At 31 March 2023	18
Net book value	
At 31 March 2023	860
At 31 March 2022	-

12. Debtors

	2023 £	2022 £
Trade debtors	4,400	12,870
Accrued income	30,500	-
Other debtors	840	-
	35,740	12,870

13. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	14,279	4,611
Accruals	14,761	8,351
Other taxation and social security	7,214	6,881
	36,254	19,843

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	860	860
Current assets	10,056	-	50,681	60,737
Current liabilities	(10,056)	-	(26,198)	(36,254)
Net assets at 31 March 2023	-	-	25,343	25,343
Prior period comparative (restated)				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	53,757	8,000	17,227	78,984
Current liabilities	(4,851)	-	(14,992)	(19,843)
Net assets at 31 March 2022	48,906	8,000	2,235	59,141

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
RTF International British Council Grant	47,406	-	(47,406)	-	-
Film London for Reclaim the Frame International	-	4,000	(4,000)	-	-
DWP Kickstart Grant	1,500	-	(1,500)	-	-
Total restricted funds	48,906	4,000	(52,906)	-	-
Unrestricted funds					
<i>Designated funds:</i>					
Ring-fenced reserves	8,000	-	-	(8,000)	-
<i>Total designated funds</i>	<i>8,000</i>	<i>-</i>	<i>-</i>	<i>(8,000)</i>	<i>-</i>
General funds	2,235	288,710	(273,602)	8,000	25,343
Total unrestricted funds	10,235	288,710	(273,602)	-	25,343
Total funds	59,141	292,710	(326,508)	-	25,343

Purposes of restricted funds

RTF International British Council Grant

This is grant funding received from the International British Council to fund the charity's "Reclaim the Frame x International" project. Reclaim the Frame x International aims to support culturally diverse women & non-binary filmmakers from 5+ countries through the circulation of works, collaboration and a professional development programme. With our shared mission to increase gender diversity and inclusion in cinema, women's film festivals and collectives in Turkey, Taiwan, Lebanon, Tunisia and the UK created a network which advocates and builds audiences for films by women & non-binary creatives. The aim of the network is also to help the partners learn from each other and improve how we meet the challenges of ending gender inequality and exclusion in film.

Film London for Reclaim the Frame International

This is grant funding received from Film London for the charity's Reclaim the Frame x International project, as described above.

Transfers

This transfer represents the removal of the ring-fenced reserves.

Birds Eye View

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Prior period comparative
(restated)

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
TNLCF COVID-19 Response Fund	20,495	-	(20,495)	-	-
RTF International British Council Grant	-	75,000	(27,594)	-	47,406
DWP Kickstart Grant	-	1,500	-	-	1,500
Total restricted funds	<u>20,495</u>	<u>76,500</u>	<u>(48,089)</u>	<u>-</u>	<u>48,906</u>
Unrestricted funds					
<i>Designated funds:</i>					
Ring-fenced reserves	-	-	-	8,000	8,000
<i>Total designated funds</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>
General funds	<u>46,157</u>	<u>246,820</u>	<u>(282,742)</u>	<u>(8,000)</u>	<u>2,235</u>
Total unrestricted funds	<u>46,157</u>	<u>246,820</u>	<u>(282,742)</u>	<u>-</u>	<u>10,235</u>
Total funds	<u><u>66,652</u></u>	<u><u>323,320</u></u>	<u><u>(330,831)</u></u>	<u><u>-</u></u>	<u><u>59,141</u></u>

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023 £	2022 £
Amount falling due:		
Within 1 year	<u>-</u>	<u>1,177</u>
	<u><u>-</u></u>	<u><u>1,177</u></u>

Accounts

Charity Registration No. 1105226

Company Registration No. 04851498 (England and Wales)

BIRDS EYE VIEW

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BIRDS EYE VIEW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P J Buckingham	
	S M Follows	
	S Glover	
	A J Thompson	
	B D Otao	(Appointed 15 September 2021)
	L Balderson	(Appointed 5 September 2022)
	T Brown	(Appointed 5 October 2022)
	J Mary	(Appointed 5 September 2022)
	N Gupta	(Appointed 5 September 2022)
	S Hayward	(Appointed 5 September 2022)
	J La'bassiere	(Appointed 5 September 2022)
Charity number	1105226	
Company number	04851498	
Registered office	3 Space International House Canterbury Crescent London England SW9 7QE	
Independent examiner	A G Rich c/o HW Fisher LLP Chartered Accountants Acre House 11-15 William Road London NW1 3ER	
Bankers	The Co-operative Bank PO Box 250 Delf House Southway Skelmerdale WN8 6WT	

BIRDS EYE VIEW

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BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles incorporated 31/07/2003 as amended by special resolution(s) dated 21/06/2004 as amended by certificate of incorporation on change of name dated 11/06/2002 as amended by special resolution(s) dated 02/12/2013, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)"

Objectives and activities

The charity's objective is to advocate for equality and diversity in cinema, on screen, behind the lens and across the wider industry. Specifically focusing on the role of women / non-binary persons in film and filmmaking and also to further any other similar purposes which are charitable in accordance with the law of England and Wales from time to time as the charity thinks fit. Core strategic objectives are listed as follows:

1. Increase viewership of and enrich public conversation about films made by women and non-binary people.
2. To spotlight, celebrate and create impact for films by women and non-binary people while building a community for those who make, show, release and watch them.
3. Increase audience diversity by making the cinema experience safe, accessible, relevant and inclusive.
4. Strive for equal access and opportunities within the film industry for women and non-binary people.
5. Take an active stance against all forms of prejudice and discrimination. Contiously strive to be anti-ableist, anti-racist, and anti-transphobic organisation committed to bringing about change through campaigning and community building in cinema.

There has been no change in these objectives during the year.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Despite the continued hardships the film exhibition industry is facing due to the Covid-19 pandemic, Birds' Eye View has successfully continued its charitable activities over 2021-2022. Birds' Eye View is currently in receipt of a two-year organisational grant from the British Film Institute's Audience Fund. This award is given to organisations with proven sector experience and a demonstrable track record of outstanding delivery of audience or industry facing activity, an in-depth understanding of UK film culture and excellence in audience development and community engagement, in line with the BFI's Diversity Standards. Receiving an Organisational award signifies Birds' Eye View as a leader in its field and an exemplar of good practice.

Birds' Eye View seeks to achieve the charity's set objectives with two major strands of activity:

- Audience Facing Activity:
 - "Reclaim the Frame", majority-funded by the National Lottery from the British Film Institute's Audience Fund, produces and hosts cinema events in 15 cities across the UK of new films by women & non-binary filmmakers. Despite the Covid-19 pandemic, which saw a slow return to cinemas from May 2021, the Reclaim The Frame initiative was able to expand to Liverpool and Edinburgh during 2021-2022 albeit on a reduced scale.
 - Following receipt of funding from The National Lottery Community Fund, distributed by City Bridge Trust in 2020 the charity has developed a community outreach programme to accompany the Reclaim The Frame project. Currently the community outreach project delivers free film watching experiences (limited to titles and filmmakers supported by the Reclaim The Frame project) to 300 people per month from London communities most affected by the Covid-19 pandemic. If additional funding is not secured beyond 31 March 2021 the community project formally ended in June 2021 and will restart upon receipt of renewed funding.

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- Industry Facing Activity: majority funded by the film industry training funding body Screen Skills, our online 'Pandemic Response Programme' was designed to professionally support 65 women in distribution, exhibition and audience development roles, running 2020 to end 2021. Funding was also secured from Screen Skills to run a sixth iteration of 'Filmonomics', our business skills development programme for 18 women & non-binary directors and producers which commenced from April 2021.

Melanie Iredale stepped in as the charity's director from October 2021, following Mia Bays' 5 years of service in the role. Formerly Deputy Director of the UK charity Sheffield DocFest, Melanie brings over fifteen years experience of developing audiences for film and the arts, and supporting filmmakers and artists, within the charitable sector.

Plans for Future

Having continued to serve filmmakers and audiences online over the national lockdown, the charity has been making good progress in developing audiences in-person, through in-cinema activity following the reopenings in May 2021. Birds' Eye View continues to gather compelling results and testimony from both audiences and the industry, and therefore plans to continue its activities across the 2022-2023 period. The board understands the impact on the industry and are placing much focus on keeping the charity financially solvent, particularly focusing on additional fundraising outside of the charity's primary funder, The British Film Institute.

Financial review

The income for the year was £323,320 (2021: £302,776). Total expenditure was £330,831 (2021: £274,039) resulting in net expense for the year of £7,511 (2021: net income £28,737).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be increased from the current level of £8,000 (2021). The Trustees plan to build the reserves figure to £42,500 over the next few years. This figure reflects the charity's recent growth and represents approximately three months staffing and overheads as well as the potential for needing to make any redundancies. This year's 2021-2022 accounts demonstrate that reserves have been increased from £8,000 to £10,235, utilising the unrestricted reserved funds not designated for any specific use.

Risk

The Trustees have assessed the major risks to which the charity is exposed and are satisfied with the systems in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E Amoroso	(Resigned 6 May 2021)
P J Buckingham	
S Budwal	(Resigned 21 April 2022)
L Devlin	(Resigned 5 September 2022)
S M Follows	
S Glover	
U Hasan	(Resigned 3 May 2022)
J H Tandy	(Resigned 21 April 2022)
A J Thompson	
B D Otao	(Appointed 15 September 2021)
L Balderson	(Appointed 5 September 2022)
T Brown	(Appointed 5 October 2022)
J Mary	(Appointed 5 September 2022)
N Gupta	(Appointed 5 September 2022)
S Hayward	(Appointed 5 September 2022)
J La'bassiere	(Appointed 5 September 2022)

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

As set out in the Articles of Association the Chair of the trustees is nominated by the trustees, who are elected annually by the members of the charity attending the Annual General Meeting and serve a term of 3 years.

Statement of trustees' responsibilities

The trustees, who are also the directors of Birds Eye View for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director's Report and Statement on Birds' Eye View's Response to the Covid-19 Global Pandemic:

For April 2021 - March 2022, our focus has been on building back up our programme of in-person cinema events in support of our gender equality goals and to aid the recovery of the UK independent film sector in the wake of the severe disruption of the last two years. Over the 12 month period we supported 36 films overall representing a diverse cross-section of female and non-binary voices, 18 with in-cinema events that generated a total of 7,591 admissions, approximately 35-40% who were under 30 years old. Particularly successful tours of Rebel Dykes and of Cow over the November 2021 - January 2022 months demonstrated a strong appetite and need for live, communal film events. Meanwhile, we felt it a priority to maintain some online engagement, particularly for access reasons and for those who continued to shield, resulting in a further 216,000 online views.

Captioning was provided for all our online events. We also continue to produce (and encourage/advocate for distributors to produce) accessible (descriptive subtitles and audio described) versions of films we promote for use on online platforms. In total, we produced 20 accessible versions of events, feature films and trailers over the course of the year.

Overall our programming and audience engagement once again met and / or exceeded the 'Diversity Standards' as set by the BFI, through continuing to spotlight talent both on-screen and behind the camera that is too often overlooked or under-represented, as we aim to re-shape attitudes around cultural and commercial relevance in cinema.

With the reopening of cinemas and rebuilding of audience trust in cinema-going together with new leadership for the charity, we've taken the time to review our priorities going forwards, which include:

- Further diversifying the slate of titles we support – in terms of intersectional and international perspectives, stories, and representations, with a focus on our own curation.
- Decentralising Reclaim The Frame through the appointment of 6 x new Impact Producers across the UK via an open call in March 2021 and who from May 2021 began work on growing grassroots community engagement/impact.
- Internationalising all of the above through the appointment of a more international team and through our Reclaim The Frame x International project, with support of British Council, which from March 2022-March 2023 involves programming and circulating titles from the UK, Lebanon, Turkey, Taiwan, Tunisia, together with launching an international / sixth iteration of our Filmonomics training programme for filmmakers.

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- Campaigning for a fairer, safer and more compassionate sector as key to our work in advocating for a more equitable industry, through various talks and panels and social media advocacy, and starting with holding a mirror to our own organisation, through our 'de-patriarchising the organisation' Trustee sub-committee which has resulted in a published set of values for the charity - not only outlining what we do, but also how we work - in order to set example. This resulted in an open call for new Trustees who will start with the charity in September 2022.

Meanwhile, feedback on our film events and curation remains high, with 100% of survey respondents likely or very likely to recommend Reclaim The Frame to others, 93% rating the experience 4 or 5/5* and 96% rating the films 4 or 5/5*.

Given the climate and challenges, we are pleased to have finished the year receiving 75k in restricted project funds from the British Council, £47,406 of which will be carried over into the next financial year, 2022-2023, on top of a total reserves of £10,325.

Melanie Iredale - Director, Birds' Eye View Film

The trustees' report was approved by the Board of Trustees.

Jill Tandy
.....

Trustee 14 Dec 2022

Dated:

BIRDS EYE VIEW

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRDS EYE VIEW

I report to the trustees on my examination of the financial statements of Birds Eye View (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Rich

A G Rich

c/o HW Fisher LLP
Chartered Accountants
Acre House
11-15 William Road
London
NW1 3ER

14 Dec 2022

Dated:

BIRDS EYE VIEW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	160,155	-	76,500	236,655	211,000
Charitable activities	4	82,624	-	-	82,624	78,864
Other income	5	4,041	-	-	4,041	12,912
Total income		246,820	-	76,500	323,320	302,776
<u>Expenditure on:</u>						
Raising funds	6	9,725	-	-	9,725	3,325
Charitable activities	7	273,017	-	48,089	321,106	270,714
Total resources expended		282,742	-	48,089	330,831	274,039
Net (outgoing)/incoming resources before transfers		(35,922)	-	28,411	(7,511)	28,737
Gross transfers between funds		(8,000)	8,000	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(43,922)	8,000	28,411	(7,511)	28,737
Fund balances at 1 April 2021		46,157	-	20,495	66,652	37,915
Fund balances at 31 March 2022		2,235	8,000	48,906	59,141	66,652

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRDS EYE VIEW

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	165,000	46,000	211,000
Charitable activities	4	78,864	-	78,864
Other income	5	12,912	-	12,912
Total income		256,776	46,000	302,776
<u>Expenditure on:</u>				
Raising funds	6	3,325	-	3,325
Charitable activities	7	245,209	25,505	270,714
Total resources expended		248,534	25,505	274,039
Net (outgoing)/incoming resources before transfers		8,242	20,495	28,737
Net (expenditure)/income for the year/ Net movement in funds		8,242	20,495	28,737
Fund balances at 1 April 2020		37,915	-	37,915
Fund balances at 31 March 2021		46,157	20,495	66,652

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRDS EYE VIEW

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	12	12,870		48,076	
Cash at bank and in hand		66,114		43,100	
		<u>78,984</u>		<u>91,176</u>	
Creditors: amounts falling due within one year	13	(19,843)		(24,524)	
Net current assets			59,141		66,652
Income funds					
Restricted funds	15		48,906		20,495
Designated funds			8,000		-
Unrestricted funds			2,235		46,157
			<u>59,141</u>		<u>66,652</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

14 Dec 2022

The financial statements were approved by the Trustees on

Jill Tandy
.....

Trustee

Company Registration No. 04851498

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Birds Eye View is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Space International House, Canterbury Crescent, London, England, SW9 7QE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees have a reasonable expectation that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements and as such, the accounts have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.5 Resources expended

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities. Costs of raising funds are those costs incurred in relation to charity's on going projects towards films and musical programmes.

Governance costs relate to expenditure incurred in dealing with donations and administration and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Critical accounting estimates and judgements

The trustees are satisfied that there are no critical accounting estimates or judgements in these financial statements.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Grants	160,155	76,500	236,655	165,000	46,000	211,000

4 Charitable activities

	2022 £	2021 £
Income from charitable activities	82,624	78,864

5 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
CJRS (furlough) income	4,041	12,912

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	9,725	3,325
	<u>9,725</u>	<u>3,325</u>

7 Charitable activities

	2022	2021
	£	£
Staff costs	103,450	98,924
Staging events	104,241	87,784
	<u>207,691</u>	<u>186,708</u>
Grant funding of activities (see note 8)	27,027	-
Share of support costs (see note 9)	80,539	73,718
Share of governance costs (see note 9)	5,849	10,288
	<u>321,106</u>	<u>270,714</u>
Analysis by fund		
Unrestricted funds	273,017	245,209
Restricted funds	48,089	25,505
	<u>321,106</u>	<u>270,714</u>

8 Grants payable

	2022	2021
	£	£
Grants to institutions:		
Beirut Film Society	8,663	-
Flying Broom	8,662	-
Tunisienne des Cine-Clubs	4,851	-
Women Makes Waves	4,851	-
	<u>27,027</u>	<u>-</u>

-

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	68,626	-	68,626	61,847	-	61,847
Consultancy fees	-	-	-	1,000	-	1,000
Rent	4,769	-	4,769	4,790	-	4,790
Insurance	904	-	904	909	-	909
Computer, PPS & repairs	3,439	-	3,439	3,008	-	3,008
Other expenses	2,801	-	2,801	2,164	-	2,164
Accountancy	-	5,849	5,849	-	10,288	10,288
	<u>80,539</u>	<u>5,849</u>	<u>86,388</u>	<u>73,718</u>	<u>10,288</u>	<u>84,006</u>
Analysed between						
Charitable activities	<u>80,539</u>	<u>5,849</u>	<u>86,388</u>	<u>73,718</u>	<u>10,288</u>	<u>84,006</u>

Accountancy expenses comprises £3,500 payable to the independent examiner for independent examination fees in relation to the 2022 financial year and £2,349 payable to the independent examiner for other services.

In 2021, Accountancy expenses comprises £3,500 payable to the independent examiner for independent examination fees in relation to the 2021 financial year, £2,094 in relation to the 2019 financial year (additional fees not accrued for in the 2019 or 2020 financial periods) and £4,694 payable to the independent examiner for other services.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. 2 trustees were reimbursed for expenses totalling £Nil during the year (2021: £550). These expenses were incurred in assisting at charity events.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
Average number of employees	4	4
Employment costs	2022	2021
	£	£
Wages and salaries	161,615	151,370
Social security costs	7,919	6,867
Other pension costs	2,542	2,534
	<u>172,076</u>	<u>160,771</u>

Key management personnel includes the board of trustees and the charity's Director at Large (who is an employee of the charity). Total remuneration received by the KMP was £18,982 (2021: £48,629). None of the trustees received any remuneration from the charity (2021: none).

There were no employees whose annual remuneration was £60,000 or more.

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	12,870	46,840
Other debtors	-	1,236
	<u>12,870</u>	<u>48,076</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	6,881	4,734
Trade creditors	4,611	15,389
Accruals and deferred income	8,351	4,401
	<u>19,843</u>	<u>24,524</u>

14 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
TNLCF COVID-19 Response Fund	-	46,000	(25,505)	20,495	-	(20,495)	-
RTF							
International British Council Grant	-	-	-	-	75,000	(27,594)	47,406
DWP Kickstart Grant	-	-	-	-	1,500	-	1,500
	<u>-</u>	<u>46,000</u>	<u>(25,505)</u>	<u>20,495</u>	<u>76,500</u>	<u>(48,089)</u>	<u>48,906</u>
	<u>-</u>	<u>46,000</u>	<u>(25,505)</u>	<u>20,495</u>	<u>76,500</u>	<u>(48,089)</u>	<u>48,906</u>

TNLCF COVID-19 Response Fund - established by the Big Lottery Fund and administered by the London Community Respond Fund, the purpose of this grant was to fund an outreach pilot project to reach out to disadvantaged and excluded communities in London through film related activities.

DWP Kickstart Grant - Grant provided by Department for Work & Pensions to provide employment for young people.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:							
Current assets/(liabilities)	2,235	8,000	48,906	59,141	46,157	20,495	66,652
	<u>2,235</u>	<u>8,000</u>	<u>48,906</u>	<u>59,141</u>	<u>46,157</u>	<u>20,495</u>	<u>66,652</u>

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	1,177	1,177

18 Related party transactions

There were no disclosable related party transactions in the year (2021: none).

Accounts

Charity Registration No. 1105226

Company Registration No. 04851498 (England and Wales)

BIRDS EYE VIEW

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BIRDS EYE VIEW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P J Buckingham	
	S Budwal	(Appointed 1 January 2021)
	L Devlin	
	S M Follows	
	S Glover	
	U Hasan	
	J H Tandy	
	A J Thompson	
	B D Otao	(Appointed 15 September 2021)
Charity number	1105226	
Company number	04851498	
Registered office	Studio 4 Vauxhall Gardens Community Centre 5 Glasshouse Street London England SE11 5ES	
Independent examiner	A G Rich c/o HW Fisher LLP Chartered Accountants Acre House 11-15 William Road London NW1 3ER	
Bankers	The Co-operative Bank PO Box 250 Delf House Southway Skelmerdale WN8 6WT	

BIRDS EYE VIEW

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BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and Accounting and Reporting by Charities: The Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2019).

Objectives and activities

The charity's objective is to advocate for equality and diversity in cinema, on screen, behind the lens and across the wider industry. Specifically focusing on the role of women / non-binary persons in film and filmmaking and also to further any other similar purposes which are charitable within the law of England and Wales from time to time as the charity thinks fit. Core strategic objectives are listed as follows:

1. Increase viewership of and enrich public conversation about films made by women and non-binary people.
2. To spotlight, celebrate and create impact for films by women and non-binary people while building a community for those who make, show, release and watch them.
3. Increase audience diversity by making the cinema experience safe, accessible, relevant and inclusive.
4. Strive for equal access and opportunities within the film industry for women and non-binary people.
5. Take an active stance against all forms of prejudice and discrimination. Continuously strive to be anti-ableist, anti-racist, and anti-transphobic organisation committed to bringing about change through campaigning and community building in cinema.

There has been no change in these objectives during the year.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Despite the continued hardships the film exhibition industry is facing due to the Covid-19 pandemic, Birds' Eye View has successfully continued its charitable activities over 2020-2021. Birds' Eye View is currently in receipt of a two-year organisational grant from the British Film Institute's Audience Fund. This award is given to organisations with proven sector experience and a demonstrable track record of outstanding delivery of audience or industry facing activity, an in-depth understanding of UK film culture and excellence in audience development and community engagement. Receiving an Organisational award signifies Birds' Eye View as a leader in its field and an exemplar of good practice.

Birds' Eye View seeks to achieve the charity's set objectives with two major strands of activity:

1. Audience Facing Activity:
 - a. "Reclaim the Frame", majority-funded by the National Lottery from the British Film Institute's Audience Fund, produces and hosts cinema events in 12 cities across the UK of new films by women. 3 cities have been added in 2020-2021 to make the total 15. Despite the Covid-19 pandemic, which has seen UK cinemas closed for the majority of 2020, the Reclaim The Frame initiative was able to expand to Bristol, Cardiff and Nottingham during 2020-2021 albeit on a reduced scale.
 - b. Following receipt of funding from The National Lottery Community Fund, distributed by City Bridge Trust in 2020 the charity has developed a community outreach programme to accompany the Reclaim The Frame project. Currently the community outreach project delivers free film watching experiences (limited to titles and filmmakers supported by the Reclaim The Frame project) to 300 people per month from London communities most affected by the Covid-19 pandemic. If additional funding is not secured beyond 31 March 2021 the community project will come to a pause in June 2021 and will restart upon receipt of renewed funding.
2. Industry Facing Activity: "Future Leaders in Distribution", an annual training and leadership course for women working in distribution funded by UK industry body Screen Skills. The course, which has run for four consecutive years, was not able to take place across 2020-2021 due to the Covid-19 pandemic. However, Birds' Eye View was able to run a revision of the course online with a reduced Screen Skills grant titled "Pandemic Response Programme" for a cohort of 65 and was designed to professionally support women in distribution, exhibition and audience development roles. It has continued to run into 2021 with plans to extend to the end of the year.

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The charity's director, Mia Bays will be moving on from Birds' Eye View in October 2021 after 5 years of service in the role. As of filing, the Board has finalised her replacement who started in September 2021 and who spent a month's handover with Mia and is now four months in post. The Board and the team were excited to welcome Melanie Iredale, Deputy Director of Sheffield DocFest to the role and feel positive about a new era of leadership for the charity.

Future Plans

The Board has taken the view that despite the hardships of the Covid-19 pandemic the charity has successfully adapted its activities and remained active throughout the national lockdown. Furthermore as of March 2021, the charity has been making good progress in transitioning back to in-person, in-cinema activity. Birds' Eye View continues to gather compelling results and testimony from both audiences and the industry therefore plans to continue its activities across the 2021-2022 period. The board understands the impact on the industry and are placing much focus on keeping the charity financially solvent, particularly focusing on additional fundraising outside of the charity's primary funder, The British Film Institute.

Financial review

Total income for the year was £302,776 (2020: £252,718). Total expenditure for the year was £274,039 (2020: £224,506). This resulted in net income for the period of £28,737 (2020: £28,212).

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of £8,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to reduce the charity's current activities while consideration is given to ways in which additional funds may be raised. Once the charity's cash flow permits, the Board aims to increase the reserves.

Risk

The trustees have assessed the major risks to which the charity is exposed and are satisfied with the systems in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E Amoroso	(Resigned 6 May 2021)
P J Buckingham	
S Budwal	
L Devlin	
S M Follows	
S Glover	
U Hasan	
K Muir	(Resigned 25 March 2021)
J M Tandy	
A J Thompson	

As set out in the Articles of Association the Chair of the trustees is nominated by the trustees, who are elected annually by the members of the charity attending the Annual General Meeting and serve a term of 3 years.

BIRDS EYE VIEW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Director's Report and Statement on Birds' Eye View's Response to the Covid-19 Global Pandemic:

The unprecedented challenges facing UK cinemas from April 2021 onwards determined Birds' Eye View's direction over this year. Our principal focus has been on building our online presence and remaining active virtually as the Covid-19 pandemic severely impacted cinema exhibition, resulting in the cancellation of all our in-person events. "Reclaim The Frame" online events for the twelve months have been a notable success: the BFI award helped enable 35 online events with a total of 183,334 views/admissions, or an average of 5,392 per event, in support of 26 specialised features and 5 short films from around the globe, representing a diverse cross-section of female and non-binary voices.

During the few periods when cinemas were open we supported 18 feature titles with 168 in-cinema events. The majority of these events were not attended by the Birds' Eye View team in person as was usual for the charity but instead featured special pre-recorded introductions and/or Q&As from the filmmakers, so that the cinemas could 'eventise' shows safely and simply.

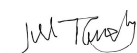
Over this year, the charity has been paying particular attention to accessibility. Hard of hearing captioning was provided for all our online events. We also continue to produce (and encourage/advocate for distributors to produce) HoH and Audio Described versions of films we promote for use on Video on Demand platforms. In total, we produced 35 HoH versions of events, feature films and trailers over the course of the year.

It remains a challenging time for cinema in the UK and sector recovery will be slow due to large scale mandated cinema closures and subsequent lack of new releases. Though we have been in a privileged position as our core funding from the BFI remained secure, due to the pandemic the charity has struggled to meet some of its income targets for training grants and distributor fees. Spending remains controlled, measured and reduced with extra input and review from the Board. We have continued to take advantage of the furlough scheme while it remains in place and work closely with a fundraising consultant who assists us with grants and funds scoping and applications.

I am particularly proud of our newest project developed over the pandemic to serve London communities most affected Covid-19. Through our outreach we established partnerships with 45 organisations across youth groups, foodbanks, councils, social groups, art organisations and student unions enabling free access to films by women and non-binary filmmakers in cinema and at home.

Mia Bays – Director, Birds' Eye View Film (Outgoing)
Melanie Iredale - Director, Birds' Eye View Film (Incoming)

The trustees' report was approved by the Chair of the Board of Trustees.



J H TANDY
Chair

22 Dec 2021

Dated:

BIRDS EYE VIEW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIRDS EYE VIEW

I report to the trustees on my examination of the financial statements of Birds Eye View (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Rich

A G Rich

c/o HW Fisher LLP
Chartered Accountants
Acre House
11-15 William Road
London
NW1 3ER

Dated: 22 Dec 2021
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BIRDS EYE VIEW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	165,000	46,000	211,000	131,228
Charitable activities	4	78,864	-	78,864	121,490
Other income	5	12,912	-	12,912	-
Total income		256,776	46,000	302,776	252,718
<u>Expenditure on:</u>					
Raising funds	6	3,325	-	3,325	875
Charitable activities	7	245,209	25,505	270,714	223,631
Total resources expended		248,534	25,505	274,039	224,506
Net income for the year/ Net movement in funds		8,242	20,495	28,737	28,212
Fund balances at 1 April 2020		37,915	-	37,915	9,703
Fund balances at 31 March 2021		46,157	20,495	66,652	37,915

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRDS EYE VIEW

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	48,076		64,946	
Cash at bank and in hand		43,100		14,388	
		<u>91,176</u>		<u>79,334</u>	
Creditors: amounts falling due within one year	12	(24,524)		(41,419)	
		<u></u>		<u></u>	
Net current assets			66,652		37,915
			<u></u>		<u></u>
Income funds					
Restricted funds	14		20,495		-
Unrestricted funds			46,157		37,915
			<u>66,652</u>		<u>37,915</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

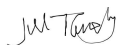
The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

22 Dec 2021

The financial statements were approved by the Trustees on



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J H Tandy
Trustee

Company Registration No. 04851498

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Birds Eye View is a private company limited by guarantee incorporated in England and Wales. The registered office is Studio 4 Vauxhall Gardens Community Centre, 5 Glasshouse Street, London, England, SE11 5ES.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Comparatives

These financial statements have been prepared for a 12 month period, while the comparatives relate to 8 month period. Balances are therefore not directly comparable.

1.2 Going concern

The Trustees have considered the effect of the ongoing prolonged Covid-19 pandemic on the Charity. Although the pandemic has significantly impacted on the charity's ability to organise screenings and other in person events, a number of factors have allowed the charity to continue its charitable activities and remain financially secure. These factors include the charity's swift transition to delivering film related events online, the continuation of their core funding from BFI, diversifying income streams and the ability to take advantage of Covid-19 related government schemes such as CJRS. The Trustees have a reasonable expectation that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements and as such, the accounts have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.5 Resources expended

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities. Costs of raising funds are those costs incurred in relation to charity's on going projects towards films and musical programmes.

Governance costs relate to expenditure incurred in dealing with donations and administration and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Critical accounting estimates and judgements

The trustees are satisfied that there are no critical accounting estimates or judgements in these financial statements.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
Grants	165,000	46,000	211,000	131,228
	=====	=====	=====	=====

4 Charitable activities

	2021 £	2020 £
Income from charitable activities	78,864	121,490
	=====	=====

5 Other income

	Unrestricted funds	Total
	2021 £	2020 £
CJRS (furlough) income	12,912	-
	=====	=====

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
<u>Fundraising and publicity</u>		
Staging fundraising events	3,325	875
	<u>3,325</u>	<u>875</u>

7 Charitable activities

	2021 £	2020 £
Staff costs	98,924	65,110
Staging events	87,784	101,126
	<u>186,708</u>	<u>166,236</u>
Share of support costs (see note 8)	73,718	54,615
Share of governance costs (see note 8)	10,288	2,780
	<u>270,714</u>	<u>223,631</u>
Analysis by fund		
Unrestricted funds	245,209	223,631
Restricted funds	25,505	-
	<u>270,714</u>	<u>223,631</u>

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	61,847	-	61,847	39,275	-	39,275
Consultancy fees	1,000	-	1,000	-	-	-
Rent	4,790	-	4,790	3,184	-	3,184
Insurance	909	-	909	1,461	-	1,461
Computer, PPS & repairs	3,008	-	3,008	4,380	-	4,380
Subsistence	-	-	-	2,128	-	2,128
Other expenses	2,164	-	2,164	4,187	-	4,187
Accountancy	-	10,288	10,288	-	2,780	2,780
	<u>73,718</u>	<u>10,288</u>	<u>84,006</u>	<u>54,615</u>	<u>2,780</u>	<u>57,395</u>
Analysed between						
Charitable activities	<u>73,718</u>	<u>10,288</u>	<u>84,006</u>	<u>54,615</u>	<u>2,780</u>	<u>57,395</u>

Accountancy expenses comprises £3,500 payable to the independent examiner for independent examination fees in relation to the 2021 financial year, £2,094 in relation to the 2019 financial year (additional fees not accrued for in the 2019 or 2020 financial periods) and £4,694 payable to the independent examiner for other services.

In 2020, accountancy expenses comprised £3,054 payable to the independent examiner for independent examination fees and a negative balance of -£274 that arose from an over accrual in the 2019 financial year.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. 2 trustees were reimbursed for expenses totalling £550 during the year (2020: no reimbursed expenses). These expenses were incurred in assisting at charity events.

10 Employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
Average number of employees	<u>4</u>	<u>2</u>
Employment costs	2021 £	2020 £
Wages and salaries	151,370	98,841
Social security costs	6,867	2,907
Other pension costs	2,534	2,637
	<u>160,771</u>	<u>104,385</u>

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

(Continued)

Key management personnel includes the board of trustees and the charity's Director at Large (who is an employee of the charity). Total remuneration received by the KMP was £48,629 (2020: £37,610). None of the trustees received any remuneration from the charity (2020: none).

There were no employees whose annual remuneration was £60,000 or more.

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	46,840	64,367
Other debtors	1,236	579
	<u>48,076</u>	<u>64,946</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	4,734	5,168
Trade creditors	15,389	32,713
Other creditors	-	38
Accruals and deferred income	4,401	3,500
	<u>24,524</u>	<u>41,419</u>

13 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

BIRDS EYE VIEW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
TNLCF							
COVID-19							
Response Fund	-	-	-	-	46,000	(25,505)	20,495
	=====	=====	=====	=====	=====	=====	=====

TNLCF COVID-19 Response Fund - established by the Big Lottery Fund and administered by the Condon Community Respond Fund, the purpose of this grant was to fund an outreach pilot project to reach out to disadvantaged and excluded communities in London through film related activities.

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	46,157	20,495	66,652	37,915
	=====	=====	=====	=====
	46,157	20,495	66,652	37,915
	=====	=====	=====	=====

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	1,177	1,177
	=====	=====

17 Related party transactions

There were no disclosable related party transactions in the year (2020: none).